

Tenterden Social Hub and Dementia Centre Limited

England & Wales · Charity number 1122971

Details

Other names TENTERDEN AND DISTRICT DAY CENTRE

Status Registered

Legal form Charitable company

Company number [06478170](#)

Registered 2008-02-27

Register [View on the Charity Commission register](#)

Contact

Address Tenterden Social Hub
Church Road
Tenterden
Kent
TN30 6AT

Phone 01580 762882

Email hub@tsh.org.uk

Website www.tenterdensocialhub.org

Activities

Objects: 1) TO PROMOTE THE RELIEF OF ELDERLY PEOPLE IN ANY MANNER WHICH IS DEEMED TO BE CHARITABLE BY LAW WITHIN THE DISTRICT OF TENTERDEN, MID KENT AND EAST SUSSEX.2) THE RELIEF OF DISABLED PERSONS GENERALLY WITHIN THE DISTRICT OF TENTERDEN, MID KENT AND EAST SUSSEX.

Activities: Tenterden Day Centre helps elderly, disabled and dementia sufferers to overcome difficulties giving them an opportunity to take part in as many varied activities as possible. Core activities ensure people maintain their independence through informed choices whilst retaining their individuality, dignity and privacy in a safe, friendly happy environment. Providing support services and information.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, KENT & EAST SUSSEX
- East Sussex
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£718,537	£735,756	£370,805	38
2024-03-31	£664,542	£722,804	£388,024	34
2023-03-31	£616,728	£691,626	£446,286	34
2022-03-31	£624,816	£712,336	£521,184	38
2021-03-31	£681,081	£600,682	£608,704	30

Trustees

Name	Role	Appointed
Dr Ian Godfrey Templeton	Chair	2023-01-11
ANDREW JAMES HYNARD		2014-12-10
Bridget Elizabeth Nicholls		2025-11-04
COLIN TREVOR SAUNDERS		2013-03-21
Dr DAVID HAROLD HAINSWORTH DODDS		2023-06-30
Glyn Kerry Moore		2024-12-05
Kenneth Glencross Morrison		2023-09-07
Paul Arthur Wilson		2023-06-30

Tenterden Social Hub and Dementia Centre Limited

England & Wales - Charity number 1122971

Accounts

COMPANY REGISTRATION NUMBER: 6478170

CHARITY REGISTRATION NUMBER: 1122971

**Tenterden & District Day Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025**

DAVID PAYNE

Accountants
Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Accountants report to the board of trustees on the preparation of the unaudited statutory financial statements	8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	12
Notes to the financial statements	13

Tenterden & District Day Centre
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2025

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 31 March 2025.

Chair's report

Tenterden & District Day Centre

Chair of Trustees Annual Report 2024-25

The activities and services of the Tenterden Social Hub continue to thrive and there has been a significant increase in the provision for those with dementia. The Hub provides continuing help for the elderly in the community which would be difficult if not impossible to replace given the current restrictions on the public purse.

Like every other charity in our sector we continue to face increasing financial pressures.

This year these have included a reduction in support from Local Government. The changes to the minimum wage and to National Insurance contributions, while not taking effect until the financial year 2025-26, will have a substantial effect and have required careful forward planning.

The Hub relies essentially on three separate income streams:

Monies earned through its activities including in the Hub itself, help through home visits, Meals- On-Wheels, the café and charity shop in EC30. Grants from local government and independent funding foundations. Charitable giving.

A small increase in charges was introduced in March 2025 and together with the increasing numbers needing support for dementia and income from this source is encouraging.

We are in the process of changing the name to The Tenterden Social Hub and Dementia Centre to highlight this development and the better to support our community needs focussing on a full care pathway with our Dementia Coordinator, Carer Support and increased support groups.

Local government funding has been reduced drastically in recent years and the signs for the future do not look good. Other grant making bodies have also found themselves spreading their resources more thinly because of increased demand and, again, it seems unlikely that the situation will ease.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

We are very aware of the changing funding landscape and of the fact that increased fundraising is even more important as many UK funding organisations are reviewing their strategies. For this reason we have focussed even more on the need for fund raising and it is encouraging that our team, comprising both trustees and other volunteers, have significantly raised our income from this source during the past year..

Whilst we have a rent free arrangement with Ashford Borough Council to occupy our buildings we are responsible for the ongoing maintenance. It is a 180 year old building which is increasingly expensive to run and is also less fit for purpose in the modern era than once it was.

Our Health and Wellbeing Centre, EC30, continues to perform well and deliver excellent support to our community.

The CEO and the staff, both on the admin and the operational side have again performed very well and we continue to be very grateful to some fifty volunteers without whom we could not continue.

Ian Templeton.
Chairman of Trustees

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Reference and administrative details

Registered charity name Tenterden & District Day Centre

Charity registration number 1122971

Company registration number 6478170

Principal office and registered office Tenterden & District Day Centre
Church Road
Tenterden
TN30 6AT
Kent

The trustees

Mr C Saunders (Treasurer)

Dr D Dodds

Rev L J Hammond

Mr A Hynard

Mrs K E Klemen

Mr P A Wilson

Mrs J Webb

(Resigned 5 December 2024)

Mr I Templeton (Chairman)

Mr R Isworth

(Resigned 20 May 2024)

Mr K Morrison

Mr G Moore

(Appointed 5 December 2024)

Mr D MacWilliams

Accountants

David Payne

Accountants

Sportsman Farm

St Michaels

Tenterden

Kent

TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Structure, governance and management

The Trustees present their report and examined financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published on 05th October 2018, as amended by Bulletin 2.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Objectives and activities

Aims and objectives

Tenterden Social Hub (TSH) and EC30 Health and Wellbeing Centre, operate under one umbrella organisation as an independent provider, but support our community's needs in different ways. Both centres welcome everyone from our community and our combined impact to both individuals and families is significant.

Tenterden Social Hub

In our Tenterden Community we are the sole provider of a wide range of support for elderly and vulnerable adults under one roof. We provide cost-effective services in an existing and well-established framework and have been delivering essential support services since 1980, over 40 years.

- o Transport service - this provides an essential lifeline, providing mobility, value for money and a fully accessible door-to-door service every weekday. We also assist with transport for hospital and doctors' appointments. Without this, hundreds of vulnerable and mobility compromised individuals would be isolated at home without any form of support, or regular contact
- o Over 60's, Disability and Dementia Groups - Most of these groups are open daily, and provide the opportunity to take part in a range of activities and exercise programmes as well as simply enjoying a nutritious home-cooked meal and socialising with others

- o Meals Club - daily we offer a choice of freshly cooked two-course meal service for our members prepared by our Chef and his team

- o Meals-on-wheels provides a vital door-to-door service for mobility and health compromised individuals and supports those returning from hospital stays to recuperate in their own homes

- o Helping Hands is a lifeline for those unable to get out and about for simple tasks like food and essentials shopping and who often struggle to undertake household duties. This service also supports those returning from a hospital stay

EC30-Community Health and Wellbeing Centre

Newly opened in April 2021 and operating under TSH organisation, EC30 is housed in a redundant renovated NHS property. We joined with NHS Property Services, Ashford PCN and Ivy Court Surgery to open a much-needed community facility. This offers multi-generational support and houses a team of NHS Social Prescribers. Everyone is welcome from within and outside of our local community, and we have drop-in and appointment-led sessions. The outside spaces are maintained by volunteers from the community. We work with many support groups and organisations, some of these just meet informally in the Cafe but we also offer our meeting rooms for hire to return an income. Our current support services attract a diverse range of visitors, As an organisation, we work closely with our partners in the local community including Churches, local schools, our Doctors Surgery, Tenterden Town Council and Ashford Borough Council.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Strategic report

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

Achievements and performance

Achievements and performance

In continuing to adapt to the cessation of KCC direct funding and the introduction of Imago funding, The Hub has worked hard to invigorate the activities that we can offer. We continue to welcome new members into our Hub and new clients to our At-Home Services, supporting individual independence and reducing social isolation. In developing our services to meet the needs of our community, we introduced a new 'Memory Lane Group' that supports those who are in the early stages of dementia. This group then supports a members journey through to our other dementia support groups thus offering a full care pathway. Developing our dementia services and offering additional training to staff is a key objective in expanding and developing our Dementia services over the next few years. Our health and wellbeing centre, EC30 continues to grow and provide a welcome support to the Tenterden Community across all generations. The room rental and coffee shop income shows growth and better seasonal performances during the winter months.

Risk management

The economic impact of rising costs across all of our touchpoints, fuel, food and staff wages has been difficult to navigate. In implementing price increases, we need to be cognisant that we are not pricing our support out of the pockets of the local people who need us. We review and reduce our costs wherever possible and continue to seek and secure grants to fund our activities to ensure that we remain resilient for the future. Generally there is a UK wide reduction in the overall available funds to support core costs and the application process is taking longer. We have secured funding from the National Lottery and Garfield Weston for the financial year 2023-2024.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review

Financial review

Income for the year amounted to £718,537 (2024: £664,542). Expenditure amounted to £735,756 (2024: 722,804). As a result of these movements, a deficit of £17,219 resulted (2024: deficit £58,262). Included in the deficit is an amount of Depreciation of £30,147. (2024: 33,664). At 31 March 2025 total funds amounted to £370,805 (2024: £388,024).

Reserves policy

The Trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held by the charitable company should be between three and six months of the resources expended, that is between £145,000 and £295,000 (2023: £145,000 and £295,000). This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. Unrestricted funds at 31 March 2025 were £356,961 (2024: £365,416).

Restricted funds amounted to £13,844 at 31 March 2025 (2024: £22,608) and further details are included to the financial statements.

Designated funds amounted to £287,720 at 31 March 2025 (2024: £317,867) and further details are included in note 18 to the financial statements and mainly represent the fixed assets owned by the charity.

Trustees indemnity

The charitable company has arranged qualifying indemnity insurance for the Trustees.

Pay policy for key management personnel

The Trustees are the non executive board who are responsible for overseeing the operations of the charity. They appoint the Chief Executive who is in control of the management team. They set strategies and budgets, review risks and internal controls, approve salaries and assist in fundraising. The pay of the Chief Executive is reviewed annually and normally increased in accordance with market rates.

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



Mr I Templeton (Chairman)
Trustee

Tenterden & District Day Centre

Company Limited by Guarantee

Accountants Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Tenterden & District Day Centre

Year ended 31 March 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tenterden & District Day Centre for the year ended 31 March 2025, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Tenterden & District Day Centre, as a body, in accordance with the terms of our engagement letter dated 19 September 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Tenterden & District Day Centre and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tenterden & District Day Centre and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Tenterden & District Day Centre 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 loss of Tenterden & District Day Centre. You consider that Tenterden & District Day Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tenterden & District Day Centre. 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.

DAVID PAYNE
Accountants

Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Donations, Legacies, Grants & Contracts					
Donations and legacies	5	176,929	85,954	262,883	250,384
Charitable activities	7	271,427	–	271,427	257,331
Other trading activities	8	184,006	–	184,006	154,903
Investment income	9	221	–	221	7
Other income	10	–	–	–	1,917
Total income		<u>632,583</u>	<u>85,954</u>	<u>718,537</u>	<u>664,542</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	11	3,719	–	3,719	215
Expenditure on charitable activities	12,13	637,319	94,718	732,037	722,589
Total expenditure		<u>641,038</u>	<u>94,718</u>	<u>735,756</u>	<u>722,804</u>
Net expenditure and net movement in funds		<u>(8,455)</u>	<u>(8,764)</u>	<u>(17,219)</u>	<u>(58,262)</u>
Reconciliation of funds					
Total funds brought forward		365,416	22,608	388,024	446,286
Total funds carried forward		<u>356,961</u>	<u>13,844</u>	<u>370,805</u>	<u>388,024</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 13 to 30 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	19	287,720	317,867
Current assets			
Stocks	20	200	200
Debtors	21	31,660	71,503
Cash at bank and in hand		78,287	43,098
		<u>110,147</u>	<u>114,801</u>
Creditors: amounts falling due within one year	22	<u>27,061</u>	<u>44,643</u>
Net current assets		<u>83,086</u>	<u>70,158</u>
Total assets less current liabilities		<u>370,806</u>	<u>388,025</u>
Creditors: amounts falling due after more than one year	23	<u>1</u>	<u>1</u>
Net assets		<u>370,805</u>	<u>388,024</u>
Funds of the charity			
Restricted funds		13,844	22,608
Unrestricted funds		<u>356,961</u>	<u>365,416</u>
Total charity funds	26	<u>370,805</u>	<u>388,024</u>

For the year ending 31 March 2025 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.

The statement of financial position
continues on the following page.

The notes on pages 13 to 30 form part of these financial statements.

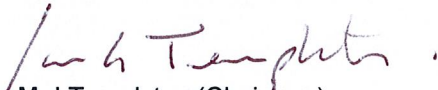
Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

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



Mr I Templeton (Chairman)
Trustee

The notes on pages 13 to 30 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	Note	2025 £	2024 £
Cash generated from operations	28	<u>34,968</u>	<u>(35,675)</u>
Net cash from/(used in) operating activities		<u>34,968</u>	<u>(35,675)</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		221	7
Purchase of tangible assets		–	(2,088)
Proceeds from sale of tangible assets		–	21,083
Net cash from investing activities		<u>221</u>	<u>19,002</u>
Net increase/(decrease) in cash and cash equivalents		35,189	(16,673)
Cash and cash equivalents at beginning of year		<u>43,098</u>	<u>57,854</u>
Cash and cash equivalents at end of year		<u>78,287</u>	<u>41,181</u>

The notes on pages 13 to 30 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 Tenterden & District Day Centre, Church Road, Tenterden, TN30 6AT, Kent.

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.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 18 for the carrying amount of the property plant and equipment.

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

3. Accounting policies *(continued)*

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.

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.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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.

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:

Long leasehold property	-	Over the period of the lease
Fixtures and fittings	-	15% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

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.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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 on the basis of 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £10 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted prior ceasing to be a member.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2025 Total	2024 Total
	£	£	£	£	£	£
Donation receivable	66,266	–	–	–	66,266	46,681
Gift aid donations receivable	6,762	–	–	–	6,762	3,124
Legacies	30,821	–	–	–	30,821	490
	<u>103,849</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>103,849</u>	<u>50,295</u>

6. Grants and contracts for services and projects supporting older people

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2025 Total	2024 Total
	£	£	£	£	£	£
KCC Service level agreements	–	66,953	–	–	66,953	65,208
Other grants	54,431	–	–	–	54,431	100,736
KCC self directed support receipts	37,650	–	–	–	37,650	34,145
	<u>92,081</u>	<u>66,953</u>	<u>–</u>	<u>–</u>	<u>159,034</u>	<u>200,089</u>

7. Charitable activities

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2025 Total	2024 Total
	£	£	£	£	£	£
Attendance fee	13,630	4,949	–	–	20,079	29,571
Day Centre Transport	20,930	3,441	–	–	24,371	23,066
Carers	–	–	94,038	–	94,038	81,358
Bathing	–	–	–	–	–	(97)
Chiropody, Chiropractor & Foot Clinic	8,018	–	–	–	8,018	–
Memory	–	–	–	–	–	4,696
Holidays & Trips	205	–	–	–	230	237
Meals	58,516	–	–	–	58,516	63,761
COGS Club	34,510	–	–	–	34,510	27,342
Lunch Club	25,400	6,265	–	–	31,665	27,397
	<u>161,209</u>	<u>14,655</u>	<u>94,038</u>	<u>–</u>	<u>271,427</u>	<u>257,331</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Other trading activities

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	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2025 Total	2024 Total
	£	£	£	£	£	£
Fundraising	27,582	–	–	–	27,582	4,411
Shop	1,170	–	50,316	70,204	121,690	116,849
Room Hire	9,249	–	–	25,485	34,734	33,555
Bingo	–	–	–	–	–	88
	<u>38,001</u>	<u>–</u>	<u>50,316</u>	<u>95,689</u>	<u>184,006</u>	<u>154,903</u>

9. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Income from other investments	<u>221</u>	<u>221</u>	<u>7</u>	<u>7</u>

10. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Gain on disposal of intangible assets for charity's own use	<u>–</u>	<u>–</u>	<u>1,917</u>	<u>1,917</u>

11. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Costs of raising donations and legacies	<u>3,719</u>	<u>3,719</u>	<u>215</u>	<u>215</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Social 60+	303,611	–	303,611
Disability Hub	67,745	–	67,745
Social Hub	90,413	–	90,413
Charity Shop	49,307	–	49,307
Community Transport	28,601	–	28,601
Transport	552	–	552
East Cross 30 (EC30)	31,712	–	31,712
Activity type 28	21,156	–	21,156
Support costs	44,222	94,718	138,940
	<u>637,319</u>	<u>94,718</u>	<u>732,037</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Social 60+	313,740	16,650	330,390
Disability Hub	68,582	–	68,582
Social Hub	77,222	–	77,222
Charity Shop	3,274	–	3,274
Community Transport	23,622	–	23,622
Transport	22,133	–	22,133
East Cross 30 (EC30)	46,787	–	46,787
Activity type 28	–	–	–
Support costs	79,018	71,560	150,579
	<u>634,378</u>	<u>88,210</u>	<u>722,589</u>

13. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Social 60+	303,611	129,019	432,630	480,341
Disability Hub	67,745	5,821	73,566	68,582
Social Hub	90,413	1,476	91,889	77,222
Charity Shop	49,307	523	49,830	3,902
Community Transport	28,601	–	28,601	23,622
Transport	552	–	552	22,133
East Cross 30 (EC30)	31,712	2,101	33,813	46,787
Activity type 28	21,156	–	21,156	–
	<u>593,097</u>	<u>138,940</u>	<u>732,037</u>	<u>722,589</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Analysis of support costs

	Social Hub 60+ £	Social Hub £	Total 2025 £	Total 2024 £
Premises	72,500	–	72,500	64,006
Communications and IT	18,809	–	18,809	28,538
Finance costs	5,083	522	5,605	4,652
Support costs - Book Keeping & Payroll Fees	9,749	–	9,749	12,861
Support costs - Accountancy Fees	2,130	–	2,130	6,858
Support costs - DepN	30,147	–	30,147	33,664
	<u>138,418</u>	<u>522</u>	<u>138,940</u>	<u>150,579</u>

15. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

16. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	30,147	33,664
Gains on disposal of intangible assets	–	(1,917)

17. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	459,763	429,810
Social security costs	19,501	18,253
Employer contributions to pension plans	6,493	5,756
	<u>485,757</u>	<u>453,819</u>

The average head count of employees during the year was 38 (2024: 34). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Employees	<u>38</u>	<u>34</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Trustee remuneration and expenses

The Trustees have not received any remuneration in the year (2024: Nil). During the year none of the Trustees had expenses reimbursed (2024: Nil)

The Trustees are the non executive Board who are responsible for over viewing the operations of the charity. They appoint the chief Executive who is in control of the management team. They set strategy and budgets, review risks and internal controls, approve salaries and assist in fund raising. As detailed above, none of the Trustees received any remuneration during the year. The remuneration to the chief executive amounted to £45,000 - (2024 Franklin : £45,000)

19. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024 and 31 March 2025	<u>527,148</u>	<u>16,229</u>	<u>139,398</u>	<u>135,216</u>	<u>817,991</u>
Depreciation					
At 1 April 2024	258,279	6,263	128,513	107,069	500,124
Charge for the year	<u>18,894</u>	<u>1,495</u>	<u>2,721</u>	<u>7,037</u>	<u>30,147</u>
At 31 March 2025	<u>277,173</u>	<u>7,758</u>	<u>131,234</u>	<u>114,106</u>	<u>530,271</u>
Carrying amount					
At 31 March 2025	<u>249,975</u>	<u>8,471</u>	<u>8,164</u>	<u>21,110</u>	<u>287,720</u>
At 31 March 2024	<u>268,869</u>	<u>9,966</u>	<u>10,885</u>	<u>28,147</u>	<u>317,867</u>

20. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>200</u>	<u>200</u>

21. Debtors

	2025 £	2024 £
Trade debtors	<u>31,660</u>	<u>71,503</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,988	16,607
Accruals and deferred income	2,131	2,079
Social security and other taxes	18,942	25,957
	<u>27,061</u>	<u>44,643</u>

23. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Obligations under finance leases and hire purchase contracts	<u>1</u>	<u>1</u>

24. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2025	2024
	£	£
Less: future finance charges	<u>-</u>	<u>1</u>
Present value of minimum lease payments	<u>-</u>	<u>1</u>

25. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,493 (2024: £5,756).

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	13,885	632,583	(641,038)	–	5,430
Fixed Asset Fund	351,531	–	–	–	351,531
Charity Shop Improvements	–	–	–	–	–
	<u>365,416</u>	<u>632,583</u>	<u>(641,038)</u>	<u>–</u>	<u>356,961</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	130,476	571,288	(600,929)	(53,286)	47,549
Fixed Asset Fund	295,477	–	(33,664)	56,054	317,867
Charity Shop Improvements	2,768	–	–	(2,768)	–
	<u>428,721</u>	<u>571,288</u>	<u>(634,593)</u>	<u>–</u>	<u>365,416</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Lights for Wheels Chairs (RF3)	–	–	–	–	–
Meals of Wheels (RF7)	–	–	–	–	–
Tesco Blue Token (RF11)	–	–	–	–	–
Electric Vehicle (RF 16) Active Baby Coach (RF17)	–	–	–	–	–
Lottery Funding (RF20)	8,364	15,000	(19,614)	–	3,750
Weston (RF21)	3,955	–	(3,955)	–	–
Dementia Co- Ordinator (RF22)	4,955	32,329	(32,770)	–	4,514
Collyer Ferguson (RF23)	–	–	–	–	–
Innovations Foundation (RF24)	4,494	–	(4,494)	–	–
Kent Community Fund (RF25)	840	–	(840)	–	–

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds *(continued)*

KCC Grant (RF26)	-	-	-	-	-
Mercers & Co (RF27)	-	-	-	-	-
Tenterden Town Council (RF28)	-	-	-	-	-
IMAGO (RF29)	-	31,375	(31,375)	-	-
Whitehead Monckton (RF30)	-	1,250	(670)	-	580
Chris Northern (RF31)	-	200	(200)	-	-
Tesco (RF32)	-	400	(400)	-	-
Kent Community Foundation (RF33)	-	5,000	-	-	5,000
Marsh Christian Trust (RF34)	-	400	(400)	-	-
	<u>22,608</u>	<u>85,954</u>	<u>(94,718)</u>	<u>-</u>	<u>13,844</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Lights for Wheels Chairs (RF3)	500	-	(500)	-	-
Meals of Wheels (RF7)	4,639	-	(4,639)	-	-
Tesco Blue Token (RF11)	1,546	-	(1,546)	-	-
Electric Vehicle (RF 16)	205	-	(205)	-	-
Active Baby Coach (RF17)	10,675	-	(10,675)	-	-

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds *(continued)*

Lottery Funding (RF20)	–	30,000	(21,636)	–	8,364
Weston (RF21)	–	10,000	(6,045)	–	3,955
Dementia Co- Ordinator (RF22)	–	18,095	(13,140)	–	4,955
Collyer Ferguson (RF23)	–	15,000	(15,000)	–	–
Innovations Foundation (RF24)	–	9,293	(4,799)	–	4,494
Kent Community Fund (RF25)	–	4,000	(3,160)	–	840
KCC Grant (RF26)	–	1,000	(1,000)	–	–
Mercers & Co (RF27)	–	5,000	(5,000)	–	–
Tenterden Town Council (RF28)	–	865	(865)	–	–
IMAGO (RF29)	–	–	–	–	–
Whitehead Monckton (RF30)	–	–	–	–	–
Chris Northern (RF31)	–	–	–	–	–
Tesco (RF32)	–	–	–	–	–
Kent Community Foundation (RF33)	–	–	–	–	–
Marsh Christian Trust (RF34)	–	–	–	–	–
	<u>17,565</u>	<u>93,253</u>	<u>(88,210)</u>	<u>–</u>	<u>22,608</u>

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

26. Analysis of charitable funds *(continued)*

Lottery Funding (RF20)

General support for the Hub

Weston (RF21)

General support for the Hub

Dementia Co - Ordinator (RF22)

Dementia Co - Ordinator Employee

Collyer Ferguson (RF23)

Set up EC30 Community Benefit

Innovations Foundation (RF24)

Support for Dementia in the community

Kent Community Fund (RF25)

Funding for Volunteers

KCC Grant (RF26)

Roof repairs

Mercers & Co (RF27)

IT Equipment

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2025

26. Analysis of charitable funds (continued)

Tenterden Town Council (RF28)

General Support for EC 30

Whitehead Monckton (RF30)

Funding for Vehicle Maintenance costs
To help with costs of transport for members

Chris Northern (RF31)

EC30 General Support Costs
To help with the costs for Health & Wellbeing for the community

Tesco (RF32)

EC30 - Funding for Garden/Outside Areas
To help with the gardening area for mental health/Dementia support

Kent Community Foundation (RF33)

EC30- Funding towards Green Lunch Club/Plants/Garden Equipment To help with the gardening area for mental health/Dementia support

March Christian Trust (RF34)

EC30 - General Core Costs
To help with the costs for Health & Wellbeing for the community

Neighbourly Foundation (RF35)

EC30 General Support Costs

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds *(continued)*

To help with the costs for Health & Wellbeing for the community

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Tangible fixed assets	–	–	287,720	287,720
Current assets	96,064	13,844	–	109,908
Creditors less than 1 year	(26,823)	–	–	(26,823)
Net assets	<u>69,241</u>	<u>13,844</u>	<u>287,720</u>	<u>370,805</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Tangible fixed assets	–	–	317,867	317,867
Current assets	93,619	22,610	–	116,229
Creditors less than 1 year	(46,072)	–	–	(46,072)
Net assets	<u>47,547</u>	<u>22,610</u>	<u>317,867</u>	<u>388,024</u>

28. Cash generated from operations

	2025 £	2024 £
Net expenditure	(17,219)	(58,262)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	30,147	33,664
Dividends, interest and rents from investments	(221)	(7)
Gains on disposal of intangible assets	–	(1,917)
Accrued expenses	52	99
<i>Changes in:</i>		
Trade and other debtors	39,843	7,403
Trade and other creditors	(17,634)	(16,655)
	<u>34,968</u>	<u>(35,675)</u>

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

29. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	43,098	35,189	78,287
Debt due after one year	(1)	–	(1)
	<u>43,097</u>	<u>35,189</u>	<u>78,286</u>

Tenterden Social Hub and Dementia Centre Limited

England & Wales - Charity number 1122971

Accounts

COMPANY REGISTRATION NUMBER: 6478170

CHARITY REGISTRATION NUMBER: 1122971

**Tenterden & District Day Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024**

DAVID PAYNE

Accountants
Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Accountants report to the board of trustees on the preparation of the unaudited statutory financial statements	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Statement of cash flows	11
Notes to the financial statements	12

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

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 31 March 2024.

Chair's report

Tenterden & District Day Centre

Chair of Trustees Annual Report 2023-2024

The activities of the Tenterden Social Hub and the services continue to thrive and to provide an invaluable service to the community. However, like many charities the organisation continues to face very considerable financial pressures.

After a difficult year, there has been a streamlining of staff

The Hub relies essentially on three separate income streams:

Monies earned through its activities including in the Hub itself, help through home visits, Meals- On-Wheels, the café and charity shop in EC30. Grants from local government and independent funding foundations. Charitable giving.

It is not possible to increase prices on our services to become self-funding as this would risk pricing them out of the pockets of the very people who need them. However, income from the these, while not fully restored to pre-pandemic levels, is broadly encouraging.

In spite of inflationary pressures and the nature of the clientele, which means that there is a limit to the extent to which prices can be raised, income from the first of these, while not fully restored to pre-pandemic levels, is broadly encouraging.

Local government funding has been reduced drastically in recent years and the signs for the future do not look good. Other grant making bodies have also found themselves spreading their resources more thinly because of increased demand and, again, it seems unlikely that the situation will ease.

Our marketing and fundraising activities have been significantly increased and we have concentrated on development of our Dementia support services to reflect the needs of our community.

Whilst we have a rent free arrangement with Ashford Borough Council to occupy our buildings we are responsible for the ongoing maintenance. It is a 180 year old building which is increasingly expensive to run and is also less fit for purpose in the modern era than once it was. Our Health and Wellbeing Centre EC30 continues to perform well and deliver excellent support to our community.

The CEO and the staff, both on the admin and the operational side have performed very well and we continue to be very grateful to some fifty volunteers without whom we could not continue.

Ian Templeton.
Chairman of Trustees

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

Reference and administrative details

Registered charity name Tenterden & District Day Centre

Charity registration number 1122971

Company registration number 6478170

Principal office and registered office Tenterden & District Day Centre
Church Road
Tenterden
TN30 6AT
Kent

The trustees

Mr R Isworth	(Resigned 31 July 2023)
Mr C Saunders (Treasurer)	
Dr D Dodds	(Appointed 30 June 2023)
Rev L J Hammond	
Mr A Hynard	
Mrs K E Klemen	
Mr P A Wilson	(Appointed 30 June 2023)
Mrs J Webb	
Mr I Templeton (Chairman)	(Appointed 30 June 2023)
Mr T Thorpe	(Resigned 31 December 2023)
Mr K Morrison	(Appointed 7 September 2023)

Accountants

David Payne
Accountants
Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management

The Trustees present their report and examined financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published on 05th October 2018, as amended by Bulletin 2.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

Objectives and activities

Aims and objectives

Tenterden Social Hub (TSH) and EC30 Health and Wellbeing Centre, operate under one umbrella organisation as an independent provider, but support our community's needs in different ways. Both centres welcome everyone from our community and our combined impact to both individuals and families is significant.

Tenterden Social Hub

In our Tenterden Community we are the sole provider of a wide range of support for elderly and vulnerable adults under one roof. We provide cost-effective services in an existing and well-established framework and have been delivering essential support services since 1980, over 40 years.

- o Transport service - this provides an essential lifeline, providing mobility, value for money and a fully accessible door-to-door service every weekday. We also assist with transport for hospital and doctors' appointments. Without this, hundreds of vulnerable and mobility compromised individuals would be isolated at home without any form of support, or regular contact
- o Over 60's, Disability and Dementia Groups - Most of these groups are open daily, and provide the opportunity to take part in a range of activities and exercise programmes as well as simply enjoying a nutritious home-cooked meal and socialising with others

- o Meals Club - daily we offer a choice of freshly cooked two-course meal service for our members prepared by our Chef and his team

- o Meals-on-wheels provides a vital door-to-door service for mobility and health compromised individuals and supports those returning from hospital stays to recuperate in their own homes

- o Helping Hands is a lifeline for those unable to get out and about for simple tasks like food and essentials shopping and who often struggle to undertake household duties. This service also supports those returning from a hospital stay

EC30-Community Health and Wellbeing Centre

Newly opened in April 2021 and operating under TSH organisation, EC30 is housed in a redundant renovated NHS property. We joined with NHS Property Services, Ashford PCN and Ivy Court Surgery to open a much-needed community facility. This offers multi-generational support and houses a team of NHS Social Prescribers. Everyone is welcome from within and outside of our local community, and we have drop-in and appointment-led sessions. The outside spaces are maintained by volunteers from the community. We work with many support groups and organisations, some of these just meet informally in the Cafe but we also offer our meeting rooms for hire to return an income. Our current support services attract a diverse range of visitors, As an organisation, we work closely with our partners in the local community including Churches, local schools, our Doctors Surgery, Tenterden Town Council and Ashford Borough Council.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

Strategic report

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

Achievements and performance

Achievements and performance

In continuing to adapt to the cessation of KCC direct funding and the introduction of Imago funding, The Hub has worked hard to invigorate the activities that we can offer. We continue to welcome new members into our Hub and new clients to our At-Home Services, supporting individual independence and reducing social isolation. In developing our services to meet the needs of our community, we introduced a new 'Memory Lane Group' that supports those who are in the early stages of dementia. This group then supports a members journey through to our other dementia support groups thus offering a full care pathway. Developing our dementia services and offering additional training to staff is a key objective in expanding and developing our Dementia services over the next few years. Our health and wellbeing centre, EC30 continues to grow and provide a welcome support to the Tenterden Community across all generations. The room rental and coffee shop income shows growth and better seasonal performances during the winter months.

Risk management

The economic impact of rising costs across all of our touchpoints, fuel, food and staff wages has been difficult to navigate. In implementing price increases, we need to be cognisant that we are not pricing our support out of the pockets of the local people who need us. We review and reduce our costs wherever possible and continue to seek and secure grants to fund our activities to ensure that we remain resilient for the future. Generally there is a UK wide reduction in the overall available funds to support core costs and the application process is taking longer. We have secured funding from the National Lottery and Garfield Weston for the financial year 2023-2024.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

Financial review

Financial review

Income for the year amounted to £664,542 (2023: £616,728). Expenditure amounted to £722,804 (2023: £691,626). As a result of these movements, a deficit of £58,262 resulted (2023: deficit £74,898). Included in the deficit is an amount of Depreciation of £33,664. (2023: 44,643). At 31 March 2024 total funds amounted to £388,024 (2023: £446,286).

Reserves policy

The Trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held by the charitable company should be between three and six months of the resources expended, that is between £145,000 and £295,000 (2023: £145,000 and £295,000). This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. Unrestricted funds at 31 March 2024 were £365,416 (2023: £428,721).

Restricted funds amounted to £22,608 at 31 March 2024 (2023: £17,565) and further details are included to the financial statements.

Designated funds amounted to £317,867 at 31 March 2024 (2023: £370,526) and further details are included in note 18 to the financial statements and mainly represent the fixed assets owned by the charity.

Trustees indemnity

The charitable company has arranged qualifying indemnity insurance for the Trustees.

Pay policy for key management personnel

The Trustees are the non executive board who are responsible for overseeing the operations of the charity. They appoint the Chief Executive who is in control of the management team. They set strategies and budgets, review risks and internal controls, approve salaries and assist in fundraising. The pay of the Chief Executive is reviewed annually and normally increased in accordance with market rates.

The trustees' annual report and the strategic report were approved on 1 November 2024 and signed on behalf of the board of trustees by:

Mr I Templeton (Chairman)
Trustee

Tenterden & District Day Centre

Company Limited by Guarantee

Accountants Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Tenterden & District Day Centre

Year ended 31 March 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tenterden & District Day Centre for the year ended 31 March 2024, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Tenterden & District Day Centre, as a body, in accordance with the terms of our engagement letter dated 19 September 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Tenterden & District Day Centre and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tenterden & District Day Centre and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Tenterden & District Day Centre 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 profit of Tenterden & District Day Centre. You consider that Tenterden & District Day Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tenterden & District Day Centre. 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.

DAVID PAYNE
Accountants

Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Donations, Legacies, Grants & Contracts					
Donations and legacies	5	157,130	93,253	250,384	198,748
Charitable activities	7	257,331	–	257,331	290,762
Other trading activities	8	154,903	–	154,903	127,194
Investment income	9	7	–	7	24
Other income	10	1,917	–	1,917	–
Total income		<u>571,288</u>	<u>93,253</u>	<u>664,542</u>	<u>616,728</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	11	215	–	215	–
Expenditure on charitable activities	12,13	634,378	88,210	722,589	691,626
Total expenditure		<u>634,593</u>	<u>88,210</u>	<u>722,804</u>	<u>691,626</u>
Net expenditure and net movement in funds		<u>(63,305)</u>	<u>5,043</u>	<u>(58,262)</u>	<u>(74,898)</u>
Reconciliation of funds					
Total funds brought forward		428,721	17,565	446,286	521,184
Total funds carried forward		<u>365,416</u>	<u>22,608</u>	<u>388,024</u>	<u>446,286</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 12 to 26 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	19	317,867	370,526
Current assets			
Stocks	20	200	200
Debtors	21	71,503	78,906
Cash at bank and in hand		43,098	57,854
		<u>114,801</u>	<u>136,960</u>
Creditors: amounts falling due within one year	22	<u>44,643</u>	<u>61,199</u>
Net current assets		<u>70,158</u>	<u>75,761</u>
Total assets less current liabilities		388,025	446,287
Creditors: amounts falling due after more than one year	23	<u>1</u>	<u>1</u>
Net assets		<u>388,024</u>	<u>446,286</u>
Funds of the charity			
Restricted funds		22,608	17,565
Unrestricted funds		365,416	428,721
Total charity funds	26	<u>388,024</u>	<u>446,286</u>

For the year ending 31 March 2024 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.

The statement of financial position
continues on the following page.

The notes on pages 12 to 26 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 1 November 2024, and are signed on behalf of the board by:

Mr I Templeton (Chairman)
Trustee

The notes on pages 12 to 26 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	Note	2024 £	2023 £
Cash generated from operations	28	(35,675)	(33,105)
Net cash used in operating activities		<u>(35,675)</u>	<u>(33,105)</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		7	24
Purchase of tangible assets		(2,088)	(6,138)
Proceeds from sale of tangible assets		21,083	16,574
Net cash from investing activities		<u>19,002</u>	<u>10,460</u>
Net decrease in cash and cash equivalents		(16,673)	(22,645)
Cash and cash equivalents at beginning of year		<u>57,854</u>	<u>80,499</u>
Cash and cash equivalents at end of year		<u>41,181</u>	<u>57,854</u>

The notes on pages 12 to 26 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 Tenterden & District Day Centre, Church Road, Tenterden, TN30 6AT, Kent.

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.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 18 for the carrying amount of the property plant and equipment.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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.

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.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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.

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:

Long leasehold property	-	Over the period of the lease
Fixtures and fittings	-	15% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

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.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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 on the basis of 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £10 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted prior ceasing to be a member.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2024 Total	2023 Total
	£	£	£	£	£	£
Donation receivable	46,681	–	–	–	46,681	35,387
Gift aid donations receivable	3,124	–	–	–	3,124	2,297
Legacies	490	–	–	–	490	3,904
	<u>50,295</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>50,295</u>	<u>41,588</u>

6. Grants and contracts for services and projects supporting older people

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2024 Total	2023 Total
	£	£	£	£	£	£
KCC Service level agreements	–	65,208	–	–	65,208	75,692
Other grants	100,736	–	–	–	100,736	–
KCC self directed support receipts	34,145	–	–	–	34,145	81,468
	<u>134,881</u>	<u>65,208</u>	<u>–</u>	<u>–</u>	<u>200,089</u>	<u>157,160</u>

7. Charitable activities

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2024 Total	2023 Total
	£	£	£	£	£	£
Attendance fee	22,127	6,439	1,005	–	29,571	13,685
Day Centre Transport	15,583	6,301	1,182	–	23,066	74,252
Carers	–	–	81,358	–	81,358	82,521
Bathing	(97)	–	–	–	(97)	1,704
Memory	4,696	–	–	–	4,696	125
Holidays & Trips	–	50	–	–	237	229
Meals	63,761	–	–	–	63,761	59,043
COGS Club	27,342	–	–	–	27,342	21,749
Lunch Club	18,740	8,657	–	–	27,397	37,454
	<u>152,152</u>	<u>21,447</u>	<u>83,545</u>	<u>–</u>	<u>257,331</u>	<u>290,762</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Other trading activities

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2024 Total	2023 Total
	£	£	£	£	£	£
Fundraising	4,411	–	–	–	4,411	1,581
Shop	1,451	–	52,398	63,000	116,849	97,518
Room Hire	8,536	–	130	24,889	33,555	28,095
Bingo	88	–	–	–	88	–
	<u>14,486</u>	<u>–</u>	<u>52,528</u>	<u>87,889</u>	<u>154,903</u>	<u>127,194</u>

9. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Income from other investments	<u>7</u>	<u>7</u>	<u>24</u>	<u>24</u>

10. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gain on disposal of intangible assets for charity's own use	<u>1,917</u>	<u>1,917</u>	<u>–</u>	<u>–</u>

11. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Costs of raising donations and legacies	<u>215</u>	<u>215</u>	<u>–</u>	<u>–</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Social 60+	313,740	16,650	330,390
Disability Hub	68,582	–	68,582
Social Hub	77,222	–	77,222
Charity Shop	3,274	–	3,274
Community Transport	23,622	–	23,622
Transport	22,133	–	22,133
East Cross 30 (EC30)	46,787	–	46,787
Support costs	79,018	71,560	150,579
	<u>634,378</u>	<u>88,210</u>	<u>722,589</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Social 60+	303,959	–	303,959
Disability Hub	60,905	–	60,905
Social Hub	73,289	–	73,289
Charity Shop	39,286	–	39,286
Community Transport	38,374	–	38,374
Transport	20,344	–	20,344
East Cross 30 (EC30)	4,280	–	4,280
Support costs	151,189	–	151,189
	<u>691,626</u>	<u>–</u>	<u>691,626</u>

13. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Social 60+	330,390	149,951	480,341	427,727
Disability Hub	68,582	–	68,582	64,315
Social Hub	77,222	–	77,222	81,524
Charity Shop	3,274	628	3,902	49,344
Community Transport	23,622	–	23,622	38,374
Transport	22,133	–	22,133	20,344
East Cross 30 (EC30)	46,787	–	46,787	9,998
	<u>572,010</u>	<u>150,579</u>	<u>722,589</u>	<u>691,626</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Analysis of support costs

	Social Hub 60+ £	Social Hub £	Total 2024 £	Total 2023 £
Premises	64,006	–	64,006	62,877
Communications and IT	28,538	–	28,538	21,332
Finance costs	4,024	628	4,652	3,576
Support costs - Book Keeping & Payroll Fees	12,861	–	12,861	16,780
Support costs - Accountancy Fees	6,858	–	6,858	1,980
Support costs - DepN	33,664	–	33,664	44,642
	<u>149,951</u>	<u>628</u>	<u>150,579</u>	<u>151,187</u>

15. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

16. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	33,664	44,643
Gains on disposal of intangible assets	<u>(1,917)</u>	<u>–</u>

17. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	429,810	388,199
Social security costs	18,253	15,250
Employer contributions to pension plans	5,756	5,291
	<u>453,819</u>	<u>408,740</u>

The average head count of employees during the year was 34 (2023: 34). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Employees	<u>34</u>	<u>34</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Trustee remuneration and expenses

The Trustees have not received any remuneration in the year (2023: Nil). During the year none of the Trustees had expenses reimbursed (2023: Nil)

The Trustees are the non executive Board who are responsible for over viewing the operations of the charity. They appoint the chief Executive who is in control of the management team. They set strategy and budgets, review risks and internal controls, approve salaries and assist in fund raising. As detailed above, none of the Trustees received any remuneration during the year. The remuneration to the chief executive amounted to £45,000 - (2023 Franklin : £44,958)

19. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2023	527,148	16,229	176,879	133,128	853,384
Additions	–	–	–	2,088	2,088
Disposals	–	–	(37,481)	–	(37,481)
At 31 March 2024	<u>527,148</u>	<u>16,229</u>	<u>139,398</u>	<u>135,216</u>	<u>817,991</u>
Depreciation					
At 1 April 2023	239,385	4,504	141,282	97,687	482,858
Charge for the year	18,894	1,759	3,629	9,382	33,664
Disposals	–	–	(16,398)	–	(16,398)
At 31 March 2024	<u>258,279</u>	<u>6,263</u>	<u>128,513</u>	<u>107,069</u>	<u>500,124</u>
Carrying amount					
At 31 March 2024	<u>268,869</u>	<u>9,966</u>	<u>10,885</u>	<u>28,147</u>	<u>317,867</u>
At 31 March 2023	<u>287,763</u>	<u>11,725</u>	<u>35,597</u>	<u>35,441</u>	<u>370,526</u>

20. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>200</u>	<u>200</u>

21. Debtors

	2024 £	2023 £
Trade debtors	<u>71,503</u>	<u>78,906</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	16,607	52,479
Accruals and deferred income	2,079	1,980
Social security and other taxes	25,957	6,740
	<u>44,643</u>	<u>61,199</u>

23. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Obligations under finance leases and hire purchase contracts	<u>1</u>	<u>1</u>

24. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2024	2023
	£	£
Less: future finance charges	<u>1</u>	<u>1</u>
Present value of minimum lease payments	<u>1</u>	<u>1</u>

25. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,756 (2023: £5,291).

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

26. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	130,476	571,288	(600,929)	(53,286)	47,549
Fixed Asset Fund	295,477	–	(33,664)	56,054	317,867
Charity Shop Improvements	2,768	–	–	(2,768)	–
	<u>428,721</u>	<u>571,288</u>	<u>(634,593)</u>	<u>–</u>	<u>365,416</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	162,704	614,756	(646,984)	–	130,476
Fixed Asset Fund	340,119	–	(44,642)	–	295,477
Charity Shop Improvements	2,768	–	–	–	2,768
	<u>505,591</u>	<u>614,756</u>	<u>(691,626)</u>	<u>–</u>	<u>428,721</u>

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Lights for Wheels Chairs (RF3)	500	–	(500)	–	–
Meals of Wheels (RF7)	4,639	–	(4,639)	–	–
Tesco Blue Token (RF11)	1,546	–	(1,546)	–	–
Electric Vehicle (RF 16)	205	–	(205)	–	–
Active Baby Coach (RF17)	10,675	–	(10,675)	–	–

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

26. Analysis of charitable funds *(continued)*

Lottery Funding (RF20)	–	30,000	(21,636)	–	8,364
Weston (RF21)	–	10,000	(6,045)	–	3,955
Dementia Co- Ordinator (RF22)	–	18,095	(13,140)	–	4,955
Collyer Ferguson (RF23)	–	15,000	(15,000)	–	–
Innovations Foundation (RF24)	–	9,293	(4,799)	–	4,494
Kent Community Fund (RF25)	–	4,000	(3,160)	–	840
KCC Grant (RF26)	–	1,000	(1,000)	–	–
Mercers & Co (RF27)	–	5,000	(5,000)	–	–
Tenterden Town Council (RF28)	–	865	(865)	–	–
	<u>17,565</u>	<u>93,253</u>	<u>(88,210)</u>	<u>–</u>	<u>22,608</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Lights for Wheels Chairs (RF3)	500	–	–	–	500
Meals of Wheels (RF7)	4,639	–	–	–	4,639
Tesco Blue Token (RF11)	1,546	–	–	–	1,546
Electric Vehicle (RF 16) Active Baby Coach (RF17)	205	–	–	–	205
	8,703	1,972	–	–	10,675
Lottery Funding (RF20)	–	–	–	–	–
Weston (RF21)	–	–	–	–	–
Dementia Co- Ordinator (RF22)	–	–	–	–	–
Collyer Ferguson (RF23)	–	–	–	–	–
Innovations Foundation (RF24)	–	–	–	–	–
Kent Community Fund (RF25)	–	–	–	–	–
KCC Grant (RF26)	–	–	–	–	–
Mercers & Co (RF27)	–	–	–	–	–
Tenterden Town Council (RF28)	–	–	–	–	–
	<u>15,593</u>	<u>1,972</u>	<u>–</u>	<u>–</u>	<u>17,565</u>

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

26. Analysis of charitable funds *(continued)*

Lottery Funding

General support for the Hub

Weston

General support for the Hub

Dementia Co-Ordinator

Dementia Co- Ordinator employee

Collyer Ferguson

Set up EC30 for community benefit

Innovations Foundation

Support for Dementia in the community

Kent Community Fund

Funding for volunteers

KCC Grant - Cllr Mike Hill

Roof repairs

Mercers Co

IT equipment for members

Tenterden Town Council

General support for EC30

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Tangible fixed assets	–	–	317,867	317,867
Current assets	93,619	22,610	–	116,229
Creditors less than 1 year	(46,072)	–	–	(46,072)
Net assets	<u>47,547</u>	<u>22,610</u>	<u>317,867</u>	<u>388,024</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Tangible fixed assets	–	–	370,526	370,526
Current assets	119,393	17,565	–	136,958
Creditors less than 1 year	(61,199)	–	–	(61,199)
Net assets	<u>58,194</u>	<u>17,565</u>	<u>370,526</u>	<u>446,285</u>

28. Cash generated from operations

	2024 £	2023 £
Net expenditure	(58,262)	(74,898)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	33,664	44,643
Dividends, interest and rents from investments	(7)	(24)
Gains on disposal of intangible assets	(1,917)	–
Accrued expenses	99	–
<i>Changes in:</i>		
Trade and other debtors	7,403	(34,713)
Trade and other creditors	(16,655)	31,887
	<u>(35,675)</u>	<u>(33,105)</u>

29. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	57,854	(14,756)	43,098
Debt due after one year	(1)	–	(1)
	<u>57,853</u>	<u>(14,756)</u>	<u>43,097</u>

Tenterden Social Hub and Dementia Centre Limited

England & Wales - Charity number 1122971

Accounts

COMPANY REGISTRATION NUMBER: 6478170

CHARITY REGISTRATION NUMBER: 1122971

**Tenterden & District Day Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

DAVID PAYNE

Accountants
Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Accountants report to the board of trustees on the preparation of the unaudited statutory financial statements	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Statement of cash flows	11
Notes to the financial statements	12

Tenterden & District Day Centre
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 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 31 March 2023.

Chair's report

Tenterden Social Hub Chair of Trustees Annual Report 2022/23

Set against a backdrop of escalating inflationary pressures and restricted Government and funding budgets, this provided another challenging year for our organisation. Tenterden Social Hub experienced issues with EC30 our Health and Wellbeing Centre regarding unaffordable rent/maintenance demands commencing March 2022.

Whilst the centre continues to grow and provide a very valuable service to our community, this additional financial burden may make this unsustainable moving forwards and continued negotiation with NHSPS will be required.

Tenterden Social Hub has huge impact in our community for elderly isolated and disabled adults. The quality of care for our members is unparalleled. The outsourcing of the KCC contract to Imago, replacing direct KCC funding, proved difficult for TSH, or many other essential providers, to achieve any level of funding without extreme measures and then in fulfilling the demands of the contract.

The escalation of our financial plight to KCC and our local Tenterden Town Council resulted in a funding pledge, albeit it late and not at the previous level. We now receive just 50% of the KCC grant and that is very conditional upon services we may be unable to provide due to lack of space, or our members don't want.

Our organisation continues to suffer financially from rising costs that impact all our services, both At-home and In-Hub but despite this these services have shown growth versus the previous year. Having to operate in a 180-year-old building, with responsibility for its maintenance, results in additional essential costs that are difficult to service. The state of the building constitutes a real threat to our future, as major problems with the roof that could result in permanent closure. The effect on adult social care in Tenterden and surrounding villages would be catastrophic.

We continue to pursue a much better accounting system for TSH, as this is essential for future trading.

The CEO and new management team have performed remarkably well, given the huge challenges they have had to face throughout the past year. I stood down as Chairman from the end of January 2023 due to pressure of work (NHS surgical waiting lists).

A new Chairman has been elected and will take office June 2023. I remain as a Trustee, and will offer him and our Trustees my full support.

Chairmans Report - April 2022-Mar 2023
Roy Isworth FRCS

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Reference and administrative details

Registered charity name	Tenterden & District Day Centre
Charity registration number	1122971
Company registration number	6478170
Principal office and registered office	Tenterden & District Day Centre Church Road Tenterden TN30 6AT Kent

The trustees

Mr R Isworth (Chairman)	(Resigned 31 January 2023)
Mr C Saunders (Treasurer)	
Dr D Dodds	(Appointed 30 June 2023)
Rev L J Hammond	
Mr A Hynard	
Mrs K E Klemen	
Mr P A Wilson	(Appointed 30 June 2023)
Mrs J Webb	
Mr I Templeton (Chairman)	(Appointed 30 June 2023) (Served from 24 November 2022 to 31 December 2023)
Mr T Thorpe	
Mr K Morrison	(Appointed 7 September 2023)

Accountants

David Payne
Accountants
Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management

The Trustees present their report and examined financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published on 05th October 2018, as amended by Bulletin 2.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities

Aims and objectives

Tenterden Social Hub (TSH) and EC30 Health and Wellbeing Centre, operate under one umbrella organisation as an independent provider, but support our community's needs in different ways. Both centres welcome everyone from our community and our combined impact to both individuals and families is significant.

Tenterden Social Hub

In our Tenterden Community we are the sole provider of a wide range of support for elderly and vulnerable adults under one roof. We provide cost-effective services in an existing and well-established framework and have been delivering essential support services since 1980, over 40 years.

- o Transport service - this provides an essential lifeline, providing mobility, value for money and a fully accessible door-to-door service every weekday. We also assist with transport for hospital and doctors' appointments. Without this, hundreds of vulnerable and mobility compromised individuals would be isolated at home without any form of support, or regular contact
- o Over 60's, Disability and Dementia Groups - Most of these groups are open daily, and provide the opportunity to take part in a range of activities and exercise programmes as well as simply enjoying a nutritious home-cooked meal and socialising with others

- o Meals Club - daily we offer a choice of freshly cooked two-course meal service for our members prepared by our Chef and his team

- o Meals-on-wheels provides a vital door-to-door service for mobility and health compromised individuals and supports those returning from hospital stays to recuperate in their own homes

- o Helping Hands is a lifeline for those unable to get out and about for simple tasks like food and essentials shopping and who often struggle to undertake household duties. This service also supports those returning from a hospital stay

EC30-Community Health and Wellbeing Centre

Newly opened in April 2021 and operating under TSH organisation, EC30 is housed in a redundant renovated NHS property. We joined with NHS Property Services, Ashford PCN and Ivy Court Surgery to open a much-needed community facility. This offers multi-generational support and houses a team of NHS Social Prescribers. Everyone is welcome from within and outside of our local community, and we have drop-in and appointment-led sessions. The outside spaces are maintained by volunteers from the community. We work with many support groups and organisations, some of these just meet informally in the Cafe but we also offer our meeting rooms for hire to return an income. Our current support services attract a diverse range of visitors, As an organisation, we work closely with our partners in the local community including Churches, local schools, our Doctors Surgery, Tenterden Town Council and Ashford Borough Council.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Strategic report

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

Achievements and performance

Achievements and performance

In continuing to adapt to the cessation of KCC direct funding and the introduction of Imago funding, The Hub has worked hard to invigorate the activities that we can offer. We continue to welcome new members into our Hub and new clients to our At-Home Services, supporting individual independence and reducing social isolation. In developing our services to meet the needs of our community, we introduced a new 'Memory Lane Group' that supports those who are in the early stages of dementia. This group then supports a members journey through to our other dementia support groups thus offering a full care pathway. Developing our dementia services and offering additional training to staff is a key objective in expanding and developing our Dementia services over the next few years. Our health and wellbeing centre, EC30 continues to grow and provide a welcome support to the Tenterden Community across all generations. The room rental and coffee shop income shows growth and better seasonal performances during the winter months.

Risk management

The economic impact of rising costs across all of our touchpoints, fuel, food and staff wages has been difficult to navigate. In implementing price increases, we need to be cognisant that we are not pricing our support out of the pockets of the local people who need us. We review and reduce our costs wherever possible and continue to seek and secure grants to fund our activities to ensure that we remain resilient for the future. Generally there is a UK wide reduction in the overall available funds to support core costs and the application process is taking longer. We have secured funding from the National Lottery and Garfield Weston for the financial year 2023-2024.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

Financial review

Income for the year amounted to £616,728 (2022: £624,815). Expenditure amounted to £691,626 (2022: £712,336). As a result of these movements, a deficit of £74,898 resulted (2022: deficit £87,520). At 31 March 2023 total funds amounted to £446,286 (2022: £521,184).

Reserves policy

The Trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held by the charitable company should be between three and six months of the resources expended, that is between £145,000 and £295,000 (2022: £145,000 and £295,000). This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. Unrestricted funds at 31 March 2023 were £428,721 (2022: £505,591).

Restricted funds amounted to £17,565 at 31 March 2023 (2022: £15,593) and further details are included to the financial statements.

Designated funds amounted to £370,526 at 31 March 2023 (2022: £425,605) and further details are included in note 18 to the financial statements and mainly represent the fixed assets owned by the charity.

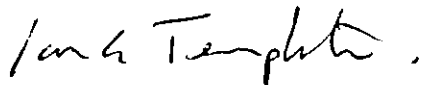
Trustees indemnity

The charitable company has arranged qualifying indemnity insurance for the Trustees.

Pay policy for key management personnel

The Trustees are the non executive board who are responsible for overseeing the operations of the charity. They appoint the Chief Executive who is in control of the management team. They set strategies and budgets, review risks and internal controls, approve salaries and assist in fundraising. The pay of the Chief Executive is reviewed annually and normally increased in accordance with market rates.

The trustees' annual report and the strategic report were approved on 22 January 2024 and signed on behalf of the board of trustees by:



Mr I Templeton (Chairman)
Trustee

Tenterden & District Day Centre

Company Limited by Guarantee

Accountants Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Tenterden & District Day Centre

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 Tenterden & District Day Centre for the year ended 31 March 2023, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Tenterden & District Day Centre, as a body, in accordance with the terms of our engagement letter dated 19 September 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Tenterden & District Day Centre and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tenterden & District Day Centre and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Tenterden & District Day Centre 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 profit of Tenterden & District Day Centre. You consider that Tenterden & District Day Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tenterden & District Day Centre. 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.

DAVID PAYNE
Accountants

Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Donations, Legacies, Grants & Contracts	Note				
Donations and legacies	5	196,776	1,972	198,748	271,285
Charitable activities	7	290,762	–	290,762	292,962
Other trading activities	8	127,194	–	127,194	60,566
Investment income	9	24	–	24	3
Total income		<u>614,756</u>	<u>1,972</u>	<u>616,728</u>	<u>624,816</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	–	–	–	285
Expenditure on charitable activities	11,12	691,626	–	691,626	712,051
Total expenditure		<u>691,626</u>	<u>–</u>	<u>691,626</u>	<u>712,336</u>
Net expenditure and net movement in funds		<u>(76,870)</u>	<u>1,972</u>	<u>(74,898)</u>	<u>(87,520)</u>
Reconciliation of funds					
Total funds brought forward		<u>505,591</u>	<u>15,593</u>	<u>521,184</u>	<u>608,704</u>
Total funds carried forward		<u>428,721</u>	<u>17,565</u>	<u>446,286</u>	<u>521,184</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 12 to 25 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	18	370,526	425,605
Current assets			
Stocks	19	200	200
Debtors	20	78,906	44,193
Cash at bank and in hand		57,854	80,499
		<u>136,960</u>	<u>124,892</u>
Creditors: amounts falling due within one year	21	<u>61,199</u>	<u>29,312</u>
Net current assets		<u>75,761</u>	<u>95,580</u>
Total assets less current liabilities		<u>446,287</u>	<u>521,185</u>
Creditors: amounts falling due after more than one year	22	<u>1</u>	<u>1</u>
Net assets		<u>446,286</u>	<u>521,184</u>
Funds of the charity			
Restricted funds		17,565	15,593
Unrestricted funds		428,721	505,591
Total charity funds	25	<u>446,286</u>	<u>521,184</u>

For the year ending 31 March 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.

The statement of financial position
continues on the following page.

The notes on pages 12 to 25 form part of these financial statements.

Tenterden & District Day Centre
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 22 January 2024, and are signed on behalf of the board by:

Mr I Templeton (Chairman)
Trustee

The notes on pages 12 to 25 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

		2023	2022
	Note	£	£
Cash generated from operations	27	(33,105)	(39,072)
Net cash used in operating activities		<u>(33,105)</u>	<u>(39,072)</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		24	3
Purchase of tangible assets		(6,138)	(83,252)
Proceeds from sale of tangible assets		16,574	–
Net cash from/(used in) investing activities		<u>10,460</u>	<u>(83,249)</u>
Net decrease in cash and cash equivalents		(22,645)	(122,321)
Cash and cash equivalents at beginning of year		80,499	202,819
Cash and cash equivalents at end of year		<u>57,854</u>	<u>80,498</u>

The notes on pages 12 to 25 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 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 Tenterden & District Day Centre, Church Road, Tenterden, TN30 6AT, Kent.

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.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 18 for the carrying amount of the property plant and equipment.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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.

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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:

Long leasehold property	-	Over the period of the lease
Fixtures and fittings	-	15% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

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.

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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 on the basis of 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £10 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted prior ceasing to be a member.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2023 Total	2022 Total
	£	£	£	£	£	£
Donation receivable	35,387	–	–	–	35,387	21,180
Gift aid donations receivable	2,297	–	–	–	2,297	2,708
Legacies	3,904	–	–	–	3,904	1,687
	<u>41,588</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>41,588</u>	<u>25,575</u>

6. Grants and contracts for services and projects supporting older people

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2023 Total	2022 Total
	£	£	£	£	£	£
KCC Service level agreements	–	75,692	–	–	75,692	77,104
Other grants	–	–	–	–	–	38,292
KCC self directed support receipts	81,468	–	–	–	81,468	130,314
	<u>81,468</u>	<u>75,692</u>	<u>–</u>	<u>–</u>	<u>157,160</u>	<u>245,710</u>

7. Charitable activities

/

	Day Centre	Disabled In Action	Helping Hands & Other	EC30	2023 Total	2022 Total
	£	£	£	£	£	£
Attendance fee	6,194	7,128	363	–	13,685	15,593
Day Centre Transport	19,073	5,846	49,333	–	74,252	79,025
Carers	1,142	–	81,379	–	82,521	82,769
Bathing	1,646	58	–	–	1,704	1,453
Chiropody, Chiropractor & Foot Clinic	–	–	–	–	–	1,021
Hairdressing	125	–	–	–	125	98
Holidays & Trips	59	170	–	–	229	2,688
Meals	59,043	–	–	–	59,043	65,328
COGS Club	9,154	–	12,595	–	21,749	19,215
Lunch Club	28,202	9,252	–	–	37,454	25,772
	<u>124,638</u>	<u>22,454</u>	<u>143,670</u>	<u>–</u>	<u>290,762</u>	<u>292,962</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Other trading activities

/

	Day Centre	Disabled In Action	Helping Hands & Other	EC30 2023	Total 2023	Total 2022
	£	£	£	£	£	£
Fundraising	1,581	–	–	–	1,581	–
Shop	2,697	–	94,821	–	97,518	47,554
Room Hire	9,487	–	9,233	9,375	28,095	13,012
	<u>13,765</u>	<u>–</u>	<u>104,054</u>	<u>9,375</u>	<u>127,194</u>	<u>60,566</u>

9. Investment income

	Unrestricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Total Funds 2022
	£	£	£	£
Income from other investments	<u>24</u>	<u>24</u>	<u>3</u>	<u>3</u>

10. Costs of raising donations and legacies

	Unrestricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Total Funds 2022
	£	£	£	£
Costs of raising donations and legacies	<u>–</u>	<u>–</u>	<u>285</u>	<u>285</u>

11. Expenditure on charitable activities by fund type

	Unrestricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Total Funds 2022
	£	£	£	£
Social 60+	303,959	303,959	336,936	336,936
Disability Hub	60,905	60,905	61,699	61,699
Social Hub	73,289	73,289	84,925	84,925
Charity Shop	39,286	39,286	25,534	25,534
Community Transport	38,374	38,374	38,925	38,925
Transport	20,344	20,344	1,832	1,832
East Cross 30 (EC30)	4,280	4,280	39,631	39,631
Support costs	151,189	151,189	122,569	122,569
	<u>691,626</u>	<u>691,626</u>	<u>712,051</u>	<u>712,051</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Social 60+	303,959	123,768	427,727	428,051
Disability Hub	60,905	3,410	64,315	71,523
Social Hub	73,289	8,235	81,524	85,956
Charity Shop	39,286	10,058	49,344	29,763
Community Transport	38,374	–	38,374	38,935
Transport	20,344	–	20,344	1,832
East Cross 30 (EC30)	4,280	5,718	9,998	55,991
	<u>540,437</u>	<u>151,189</u>	<u>691,626</u>	<u>712,051</u>

Tenterden & District Day Centre
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

13. Analysis of support costs

	Social Hub 60+ £	Disability Hub £	Social Hub £	Social Hub Charity Shop £	East Cross (EC30) £	Total 2023 £	Total 2022 £
Premises	40,137	2,571	7,323	9,375	3,471	62,877	46,153
Communications and IT	17,269	906	912	-	2,245	21,332	15,274
Finance costs	3,576	-	-	-	-	3,576	2,608
Support costs - Book Keeping & Payroll Fees	16,780	-	-	-	-	16,780	6,328
Support costs - Accountancy Fees	1,980	-	-	-	-	1,980	1,980
Support costs - DepN	44,642	-	-	-	-	44,642	50,226
	<u>124,384</u>	<u>3,477</u>	<u>8,235</u>	<u>9,375</u>	<u>5,716</u>	<u>151,187</u>	<u>122,569</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

15. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>44,643</u>	<u>50,226</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	388,199	409,938
Social security costs	15,250	15,244
Employer contributions to pension plans	5,291	4,892
	<u>408,740</u>	<u>430,074</u>

The average head count of employees during the year was 34 (2022: 38). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Employees	<u>34</u>	<u>38</u>

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

17. Trustee remuneration and expenses

The Trustees have not received any remuneration in the year (2022: Nil). During the year none of the Trustees had expenses reimbursed (2022: Nil)

The Trustees are the non executive Board who are responsible for over viewing the operations of the charity. They appoint the chief Executive who is in control of the management team. They set strategy and budgets, review risks and internal controls, approve salaries and assist in fund raising. As detailed above, none of the Trustees received any remuneration during the year. The remuneration to the chief executive amounted to £44,958 - (2022 Franklin : £47,988)

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022	527,148	16,229	193,453	126,990	863,820
Additions	–	–	–	6,138	6,138
Disposals	–	–	(16,574)	–	(16,574)
At 31 March 2023	<u>527,148</u>	<u>16,229</u>	<u>176,879</u>	<u>133,128</u>	<u>853,384</u>
Depreciation					
At 1 April 2022	220,491	2,434	129,416	85,874	438,215
Charge for the year	18,894	2,070	11,866	11,813	44,643
At 31 March 2023	<u>239,385</u>	<u>4,504</u>	<u>141,282</u>	<u>97,687</u>	<u>482,858</u>
Carrying amount					
At 31 March 2023	<u>287,763</u>	<u>11,725</u>	<u>35,597</u>	<u>35,441</u>	<u>370,526</u>
At 31 March 2022	<u>306,657</u>	<u>13,795</u>	<u>64,037</u>	<u>41,116</u>	<u>425,605</u>

19. Stocks

	2023 £	2022 £
Raw materials and consumables	<u>200</u>	<u>200</u>

20. Debtors

	2023 £	2022 £
Trade debtors	<u>78,906</u>	<u>44,193</u>

21. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	52,479	13,256
Accruals and deferred income	1,980	1,980
Social security and other taxes	6,740	14,076
	<u>61,199</u>	<u>29,312</u>

22. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Obligations under finance leases and hire purchase contracts	<u>1</u>	<u>1</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2023	2022
	£	£
Less: future finance charges	1	1
Present value of minimum lease payments	<u>1</u>	<u>1</u>

24. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,291 (2022: £4,892).

25. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	162,704	614,756	(646,984)	130,476
Fixed Asset Fund	340,119	–	(44,642)	295,477
Charity Shop Improvements	2,768	–	–	2,768
	<u>505,591</u>	<u>614,756</u>	<u>(691,626)</u>	<u>428,721</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	208,701	616,113	(662,110)	162,704
Fixed Asset Fund	390,345	–	(50,226)	340,119
Charity Shop Improvements	2,768	–	–	2,768
	<u>601,814</u>	<u>616,113</u>	<u>(712,336)</u>	<u>505,591</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

25. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
Restricted Fund 1	8,703	1,972	–	10,675
Lights for Wheels Chairs (RF3)	500	–	–	500
Meals of Wheels (RF7)	4,639	–	–	4,639
Tesco Blue Token (RF11)	1,546	–	–	1,546
Electric Vehicle (RF 16)	205	–	–	205
Active Baby Coach (RF17)	–	–	–	–
	<u>15,593</u>	<u>1,972</u>	<u>–</u>	<u>17,565</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
Restricted Fund 1	–	(1,259)	1,259	–
Lights for Wheels Chairs (RF3)	500	–	–	500
Meals of Wheels (RF7)	4,639	–	–	4,639
Tesco Blue Token (RF11)	1,546	–	–	1,546
Electric Vehicle (RF 16)	205	–	–	205
Active Baby Coach (RF17)	–	9,962	(1,259)	8,703
	<u>6,890</u>	<u>8,703</u>	<u>–</u>	<u>15,593</u>

Ashford Borough Council

This was a restricted donation received to be put towards the purchase of a new debrillator.

Lights for wheelchairs

This fund is for community money that will provide lights for wheelchairs for TDIA members according to their wishes.

Meals on Wheels

We are spending this money on various items and improvements to the kitchen as and when needed and as the service grows.

Sun lounge

This was made up of two donations for improvements and furniture in the sun lounge.

COGS Club

This is a new project set up to help people with early on set memory issues. The purpose of the fund was to refurbish a room in the Centre and provide materials to run the group and is now going to facilitate the ongoing costs of running the Club.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Tangible fixed assets	–	–	370,526	370,526
Current assets	119,393	17,565	–	136,958
Creditors less than 1 year	(61,199)	–	–	(61,199)
Net assets	<u>58,194</u>	<u>17,565</u>	<u>370,526</u>	<u>446,285</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	425,605	425,605
Current assets	109,299	15,593	–	124,892
Creditors less than 1 year	(29,312)	–	–	(29,312)
Net assets	<u>79,987</u>	<u>15,593</u>	<u>425,605</u>	<u>521,185</u>

27. Cash generated from operations

	2023 £	2022 £
Net expenditure	(74,898)	(87,520)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	44,643	50,226
Dividends, interest and rents from investments	(24)	(3)
<i>Changes in:</i>		
Trade and other debtors	(34,713)	(17,258)
Trade and other creditors	31,887	15,483
	<u>(33,105)</u>	<u>(39,072)</u>

28. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	80,499	(22,645)	57,854
Debt due after one year	(1)	–	(1)
	<u>80,498</u>	<u>(22,645)</u>	<u>57,853</u>

Tenterden Social Hub and Dementia Centre Limited

England & Wales - Charity number 1122971

Accounts

COMPANY REGISTRATION NUMBER: 6478170

CHARITY REGISTRATION NUMBER: 1122971

**Tenterden & District Day Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022**

Tenterden & District Day Centre
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Accountants report to the board of trustees on the preparation of the unaudited statutory financial statements	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Statement of cash flows	10
Notes to the financial statements	11

Tenterden & District Day Centre
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

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 31 March 2022.

Chair's report

Tenterden Social Hub Chair of Trustees Annual Report 2021/22

TSH has continued to face great financial challenges. We have not recovered our numbers of attending members since the restrictions imposed during the pandemic.

We were obliged to fund huge amounts of overtime last year due to staff isolating or suffering from Covid.

Income from EC30 has not yet increased to level commensurate with our investment in this important and greatly valued project.

KCC awarded its contract to Imago in February. No interim funding, as promised, was forthcoming. We have only just succeeded in agreeing a contract with Imago. The amount, combined with the delay, equates to a 50% reduction in direct funding.

We have been obliged to increase our prices twice this year to compensate for the increase in minimum wage, energy, food and fuel costs. Any further rises in price for members would be unaffordable. We are currently in talks with Ashford Borough Council for a long term financial rescue package. They are aware that sustainable funding is necessary to secure our long term future. We expect to hear their proposals in the next two weeks.

Roy Isworth (Chair of Trustees).

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2022

Reference and administrative details

Registered charity name	Tenterden & District Day Centre
Charity registration number	1122971
Company registration number	6478170
Principal office and registered office	Tenterden & District Day Centre Church Road Tenterden TN30 6AT Kent

The trustees

Mr R Isworth (Chairman)	
Mr C Saunders (Treasurer)	
Mrs J Gledhill	(Resigned 4 February 2022)
Rev L J Hammond	
Mr A Hynard	
Mrs K E Klemen	
Mrs A Wilson	
Mrs J Webb	
Mrs C M E Walder	
Mrs K Harris	
Mr C Burgess	(Appointed 20 August 2021)
Mrs K Bishop	(Appointed 1 May 2022)

Structure, governance and management

The Trustees present their report and examined financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published on 05th October 2018, as amended by Bulletin 2.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2022

Objectives and activities

Aims and objectives

The purpose of the charitable company is to promote the independence of elderly and disabled members of our community. We are the sole provider in Tenterden of a wide range of support for elderly vulnerable and socially isolated individuals under one roof. We have the ability to provide cost-effective services in an existing and well established framework.

Daily, we provide the opportunity for elderly, disabled and dementia suffers to take part in a range of activities and exercise programmes as well as simply enjoying a nutritious home-cooked meal and being able to socialise with others.

Our Meals on wheels service provides a vital door-to-door service for mobility and health compromised individuals, preparing fresh, appetising and nutritionally balanced meals. Our Helping Hands domestic service is a lifeline for those unable to get out and about for simple tasks like food and essentials shopping and who often struggle to undertake household duties and have little contact with others.

Our transport service provides an absolutely essential lifeline, providing mobility, value for money and a fully accessible door-to-door service. Without this, hundreds of vulnerable and mobility compromised individuals would be isolated at home without any form of support, or regular contact.

We are constantly growing our volunteer base who offer amazing support to our staff and members and who keep the overhead costs down.

We work with local schools to deliver work experience across our organisation from gardening duties to social media assistance. Our partnerships in the local community are longstanding; Ivy Court Surgery, Tenterden Town Council and St Mildred's Church.

Public benefit statement

The Trustees confirm that they have referred to the guidance contained in the Charity's Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Strategic report

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

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2022

Achievements and performance

Achievements and performance

Throughout the Covid pandemic TSH worked tirelessly with Tenterden Town Council and other Community Groups to offer support to our local Community. Whilst some staff were furloughed, our kitchens remained open and provide much needed hot meals to those who needed this most. Our work was rewarded when CEO Spencer Goddard, Chef Kevin Sheaff and Chairman Roy Isworth were awarded Certificates of Achievement by Tenterden Town Council.

We secured grants during this time to ensure that the organisation would continue to survive post the Covid pandemic. Work commenced with NHS property services on a joint initiative for a Health and Wellbeing Centre with the PCN. Work began on refurbishing the East Cross Clinic, funded by NHS property services with investment in the Café and Charity Shops which planned to bring in income, as well as the room rentals. EC30 was a significant TSH investment in our Community and funded in the financial year 2020-2021 and expected to open in the following year in April 2022.

Risk management

Normal charitable activities ceased during the financial year April 2020-April 2021, staff were furloughed and the Centre was closed.

The risk to the charity was the unknown impact of members being able and safe to return and additionally expected income when the Covid regulations were lifted and the slow return to our normal activities began. A recovery plan post-Covid to accommodate the rebuilding of the business was an unknown. The need was to secure income for the organisation and control costs, a major impact and distortion during the financial year that proved difficult to quantify.

A seismic change in the KCC direct grant system that had operated for many years meant that this funding ceased at the end of the financial year in March 2022. This then moved to a contract-based funding system via a third party, under the guidelines laid out in The Health and Wellbeing Contract implemented by KCC.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2022

Financial review

Financial review

Income for the year amounted to £624,815 (2021: £681,081). Expenditure amounted to £712,336 (2021: £600,682). As a result of these movements, a deficit of £87,520 resulted (2021: surplus £80,399). At 31 March 2022 total funds amounted to £521,184 (2021: £608,704).

Reserves policy

The Trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held by the charitable company should be between three and six months of the resources expended, that is between £145,000 and £295,000 (2021: £145,000 and £295,000). This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. Unrestricted funds at 31 March 2022 were £505,591 (2021: £601,814).

Restricted funds amounted to £15,593 at 31 March 2022 (2021: £6,890) and further details are included to the financial statements.

Designated funds amounted to £425,605 at 31 March 2022 (2021: £392,579) and further details are included in note 18 to the financial statements and mainly represent the fixed assets owned by the charity.

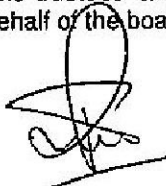
Trustees indemnity

The charitable company has arranged qualifying indemnity insurance for the Trustees.

Pay policy for key management personnel

The Trustees are the non executive board who are responsible for overseeing the operations of the charity. They appoint the Chief Executive who is in control of the management team. They set strategies and budgets, review risks and internal controls, approve salaries and assist in fundraising. The pay of the Chief Executive is reviewed annually and normally increased in accordance with market rates.

The trustees' annual report and the strategic report were approved on 16 June 2022 and signed on behalf of the board of trustees by:



Mr R Isworth (Chairman)
Trustee

Tenterden & District Day Centre

Company Limited by Guarantee

Accountants Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Tenterden & District Day Centre

Year ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tenterden & District Day Centre for the year ended 31 March 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

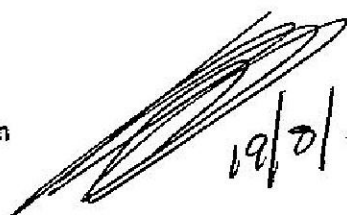
This report is made solely to the board of trustees of Tenterden & District Day Centre, as a body, in accordance with the terms of our engagement letter dated 19 September 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Tenterden & District Day Centre and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tenterden & District Day Centre and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Tenterden & District Day Centre 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 profit of Tenterden & District Day Centre. You consider that Tenterden & District Day Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tenterden & District Day Centre. 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.

DAVID PAYNE
Accountants

Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY



19/0/2022

Tenterden & District Day Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Donations, Legacies, Grants & Contracts					
Donations and legacies	5	261,323	9,962	271,285	411,923
Charitable activities	7	292,962	–	292,962	235,148
Other trading activities	8	60,566	–	60,566	34,001
Investment income	9	3	–	3	9
Total income		<u>614,854</u>	<u>9,962</u>	<u>624,816</u>	<u>681,081</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	285	–	285	–
Expenditure on charitable activities	11,12	710,792	1,259	712,051	600,682
Total expenditure		<u>711,077</u>	<u>1,259</u>	<u>712,336</u>	<u>600,682</u>
Net (expenditure)/income and net movement in funds		<u>(96,223)</u>	<u>8,703</u>	<u>(87,520)</u>	<u>80,399</u>
Reconciliation of funds					
Total funds brought forward		601,814	6,890	608,704	528,305
Total funds carried forward		<u>505,591</u>	<u>15,593</u>	<u>521,184</u>	<u>608,704</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 24 form part of these financial statements.

Tenterden & District Day Centre
Company Limited by Guarantee
Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	18	425,605	392,579
Current assets			
Stocks	19	200	200
Debtors	20	44,193	26,935
Cash at bank and in hand		<u>80,499</u>	<u>202,819</u>
		124,892	229,954
Creditors: amounts falling due within one year	21	<u>29,312</u>	<u>13,829</u>
Net current assets		<u>95,580</u>	<u>216,125</u>
Total assets less current liabilities		521,185	608,704
Creditors: amounts falling due after more than one year	22	<u>1</u>	<u>1</u>
Net assets		<u>521,184</u>	<u>608,703</u>
Funds of the charity			
Restricted funds		15,593	6,890
Unrestricted funds		<u>505,591</u>	<u>601,814</u>
Total charity funds	25	<u>521,184</u>	<u>608,704</u>

For the year ending 31 March 2022 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.

The statement of financial position
continues on the following page.

The notes on pages 11 to 24 form part of these financial statements.

Tenterden & District Day Centre
Company Limited by Guarantee
Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 16 June 2022, and are signed on behalf of the board by:



Mr R Isworth (Chairman)
Trustee

The notes on pages 11 to 24 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	Note	2022 £	2021 £
Cash generated from operations	27	(39,072)	177,282
Net cash (used in)/from operating activities		<u>(39,072)</u>	<u>177,282</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		3	9
Purchase of tangible assets		(83,252)	(2,234)
Net cash used in investing activities		<u>(83,249)</u>	<u>(2,225)</u>
Net (decrease)/increase in cash and cash equivalents		(122,321)	175,057
Cash and cash equivalents at beginning of year		202,819	27,763
Cash and cash equivalents at end of year		<u>80,498</u>	<u>202,820</u>

The notes on pages 11 to 24 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

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 Tenterden & District Day Centre, Church Road, Tenterden, TN30 6AT, Kent.

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.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 11 for the carrying amount of the property plant and equipment, and note 1.5 for the useful economic lives for each class of asset.

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

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.

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.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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.

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:

Long leasehold property	-	Over the period of the lease
Fixtures and fittings	-	15% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

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.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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 on the basis of 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £10 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted prior ceasing to be a member.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2022 Total	2021 Total
	£	£	£	£	£	£
Donation receivable	21,180	–	–	–	21,180	20,052
Gift aid donations receivable	2,708	–	–	–	2,708	1,711
Legacies	1,687	–	–	–	1,687	16,574
	<u>25,575</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>25,575</u>	<u>38,337</u>

6. Grants and contracts for services and projects supporting older people

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2022 Total	2021 Total
	£	£	£	£	£	£
KCC Service level agreements	–	77,104	–	–	77,104	48,731
Other grants	4,313	–	2,667	31,312	38,292	43,418
KCC self directed support receipts	130,314	–	–	–	130,314	281,437
	<u>134,627</u>	<u>77,104</u>	<u>2,667</u>	<u>31,312</u>	<u>245,710</u>	<u>373,586</u>

7. Charitable activities

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30	2022 Total	2021 Total
	£	£	£	£	£	£
Attendance fee	10,865	4,728	–	–	15,593	1,382
Day Centre Transport	18,624	3,869	56,532	–	79,025	39,134
Carers	349	–	82,420	–	82,769	83,529
Bathing	1,453	–	–	–	1,453	–
Chiropody, Chiropractor & Foot Clinic	1,021	–	–	–	1,021	324
Hairdressing	98	–	–	–	98	163
Holidays & Trips	2,587	101	–	–	2,688	168
Meals	65,328	–	–	–	65,328	107,148
COGS Club	19,215	–	–	–	19,215	607
Lunch Club	19,205	6,567	–	–	25,772	2,693
	<u>138,745</u>	<u>15,265</u>	<u>138,952</u>	<u>–</u>	<u>292,962</u>	<u>235,148</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Other trading activities

/

	Day Centre	Disabled in Action	Helping Hands & Other	EC30 2022	Total 2021	Total 2021
	£	£	£	£	£	£
Fundraising	—	—	—	—	—	406
Shop	2,071	—	33,347	12,136	47,554	28,000
Room Hire	10,290	—	—	2,722	13,012	5,595
	<u>12,361</u>	<u>—</u>	<u>33,347</u>	<u>14,858</u>	<u>60,566</u>	<u>34,001</u>

9. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from other investments	<u>3</u>	<u>3</u>	<u>9</u>	<u>9</u>

10. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Costs of raising donations and legacies	<u>285</u>	<u>285</u>	<u>—</u>	<u>—</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Social 60+	335,677	–	335,677
Disability Hub	61,699	–	61,699
Social Hub	84,925	–	84,925
Charity Shop	25,534	–	25,534
Community Transport	38,925	–	38,925
Transport	1,832	–	1,832
East Cross 30 (EC30)	39,631	1,259	40,890
Support costs	122,569	–	122,569
	<u>710,792</u>	<u>1,259</u>	<u>712,051</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Social 60+	296,177	10,795	306,972
Disability Hub	56,575	–	56,575
Social Hub	77,850	–	77,850
Charity Shop	47,066	–	47,066
Community Transport	–	–	–
Transport	–	–	–
East Cross 30 (EC30)	–	–	–
Support costs	112,219	–	112,219
	<u>589,887</u>	<u>10,795</u>	<u>600,682</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds 2022	Total fund 2021
	directly £	Support costs £	£	£
Social 60+	335,677	91,115	426,792	407,772
Disability Hub	61,699	9,824	71,523	58,951
Social Hub	84,925	1,031	85,956	78,924
Charity Shop	25,534	4,229	29,763	55,035
Community Transport	38,925	10	38,935	–
Transport	1,832	–	1,832	–
East Cross 30 (EC30)	40,890	16,360	57,250	–
	<u>589,482</u>	<u>122,569</u>	<u>712,051</u>	<u>600,682</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

13. Analysis of support costs

	Social Hub 60+ £	Disability Hub £	Social Hub Charity Shop £	Community Transport £	East Cross (EC30) £	Total 2022 £	Total 2021 £
Premises	23,127	8,842	226	-	11,852	46,153	49,639
Communications and IT	7,043	982	805	10	4,508	15,274	7,731
Finance costs	2,411	-	197	-	-	2,608	3,172
Support costs - Book Keeping & Payroll Fees	6,328	-	-	-	-	6,328	4,877
Support costs - Accountancy Fees	1,980	-	-	-	-	1,980	1,980
Support costs - DepN	50,226	-	-	-	-	50,226	44,716
	<u>91,115</u>	<u>9,824</u>	<u>1,031</u>	<u>10</u>	<u>16,360</u>	<u>122,569</u>	<u>112,115</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

15. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>50,226</u>	<u>44,716</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	411,197	353,757
Social security costs	15,244	11,095
Employer contributions to pension plans	<u>4,892</u>	<u>4,152</u>
	<u>431,333</u>	<u>369,004</u>

The average head count of employees during the year was 38 (2021: 30). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Employees	<u>38</u>	<u>30</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

17. Trustee remuneration and expenses

The Trustees have not received any remuneration in the year (2021: Nil). During the year none of the Trustees had expenses reimbursed (2021: Nil)

The Trustees are the non executive Board who are responsible for over viewing the operations of the charity. They appoint the chief Executive who is in control of the management team. They set strategy and budgets, review risks and internal controls, approve salaries and assist in fund raising. As detailed above, none of the Trustees received any remuneration during the year. The remuneration to the chief executive amounted to £47,988. (Goddard : £33,154.65, Franklin : £14,833) - (2021 Goddard : : £41,122)

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements (continued)

Year ended 31 March 2022

18. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2021	527,148	–	155,972	97,448	780,568
Additions	–	16,229	37,481	29,542	83,252
At 31 March 2022	<u>527,148</u>	<u>16,229</u>	<u>193,453</u>	<u>126,990</u>	<u>863,820</u>
Depreciation					
At 1 April 2021	201,597	–	114,224	72,168	387,989
Charge for the year	18,894	2,434	15,192	13,706	50,226
At 31 March 2022	<u>220,491</u>	<u>2,434</u>	<u>129,416</u>	<u>85,874</u>	<u>438,215</u>
Carrying amount					
At 31 March 2022	<u>306,657</u>	<u>13,795</u>	<u>64,037</u>	<u>41,116</u>	<u>425,605</u>
At 31 March 2021	<u>325,551</u>	<u>–</u>	<u>41,748</u>	<u>25,280</u>	<u>392,579</u>

19. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>200</u>	<u>200</u>

20. Debtors

	2022 £	2021 £
Trade debtors	<u>44,193</u>	<u>26,935</u>

21. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	13,256	11,330
Accruals and deferred income	1,980	1,980
Social security and other taxes	14,076	519
	<u>29,312</u>	<u>13,829</u>

22. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Obligations under finance leases and hire purchase contracts	<u>1</u>	<u>1</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2022	2021
	£	£
Less: future finance charges	1	1
Present value of minimum lease payments	<u>1</u>	<u>1</u>

24. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,892 (2021: £4,152).

25. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
	£	£	£	£
General funds	208,701	614,854	(660,851)	162,704
Fixed Asset Fund	390,345	-	(50,226)	340,119
Charity Shop Improvements	<u>2,768</u>	-	-	<u>2,768</u>
	<u>601,814</u>	<u>614,854</u>	<u>(711,077)</u>	<u>505,591</u>

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021
	£	£	£	£
General funds	83,791	670,081	(545,171)	208,701
Fixed Asset Fund	435,061	-	(44,716)	390,345
Charity Shop Improvements	<u>2,768</u>	-	-	<u>2,768</u>
	<u>521,620</u>	<u>670,081</u>	<u>(589,887)</u>	<u>601,814</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

25. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Lights for Wheels Chairs (RF3)	500	–	–	500
Meals of Wheels (RF7)	4,639	–	–	4,639
Tesco Blue Token (RF11)	1,546	–	–	1,546
Electric Vehicle (RF 16)	205	–	–	205
Active Baby Coach (RF17)	–	9,962	(1,259)	8,703
	<u>6,890</u>	<u>9,962</u>	<u>(1,259)</u>	<u>15,593</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Lights for Wheels Chairs (RF3)	500	–	–	500
Meals of Wheels (RF7)	4,639	–	–	4,639
Tesco Blue Token (RF11)	1,546	–	–	1,546
Electric Vehicle (RF 16)	–	11,000	(10,795)	205
Active Baby Coach (RF17)	–	–	–	–
	<u>6,685</u>	<u>11,000</u>	<u>(10,795)</u>	<u>6,890</u>

Ashtford Borough Council

This was a restricted donation received to be put towards the purchase of a new debrillator.

Lights for wheelchairs

This fund is for community money that will provide lights for wheelchairs for TDIA members according to their wishes.

Meals on Wheels

We are spending this money on various items and improvements to the kitchen as and when needed and as the service grows.

Sun lounge

This was made up of two donations for improvements and furniture in the sun lounge.

COGS Club

This is a new project set up to help people with early on set memory issues. The purpose of the fund was to refurbish a room in the Centre and provide materials to run the group and is now going to facilitate the ongoing costs of running the Club.

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2022

26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	425,605	425,605
Current assets	109,298	15,593	–	124,891
Creditors less than 1 year	(29,312)	–	–	(29,312)
Net assets	<u>79,986</u>	<u>15,593</u>	<u>425,605</u>	<u>521,184</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	392,579	392,579
Current assets	223,064	6,890	–	229,954
Creditors less than 1 year	(13,829)	–	–	(13,829)
Net assets	<u>209,235</u>	<u>6,890</u>	<u>392,579</u>	<u>608,704</u>

27. Cash generated from operations

	2022 £	2021 £
Net (expenditure)/income	(87,520)	80,399
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	50,226	44,716
Dividends, interest and rents from investments	(3)	(9)
<i>Changes in:</i>		
Trade and other debtors	(17,258)	54,621
Trade and other creditors	15,483	(2,445)
	<u>(39,072)</u>	<u>177,282</u>

28. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	202,820	(122,320)	80,500
Debt due after one year	(1)	–	(1)
	<u>202,819</u>	<u>(122,320)</u>	<u>80,499</u>

Tenterden Social Hub and Dementia Centre Limited

England & Wales - Charity number 1122971

Accounts

COMPANY REGISTRATION NUMBER: 6478170

CHARITY REGISTRATION NUMBER: 1122971

**Tenterden & District Day Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

DAVID PAYNE

Accountants
Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Accountants report to the board of trustees on the preparation of the unaudited statutory financial statements	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Statement of cash flows	11
Notes to the financial statements	12

Tenterden & District Day Centre
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

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 31 March 2021.

Chair's report

Tenterden Social Hub Chair of Trustees Annual Report 2020/21

As with all other Charities, we have had a challenging year and have worked in a totally different way than staff have known before. We have only managed to welcome members into the Hub in limited numbers, and for a very brief period before the next lockdown was announced. This time we were well positioned to ramp up our external services again, providing quality support to those most in need in our community. There has been no opportunity for fund raising events and thus no income from them at all, which has a direct impact on our links to wider groups in Tenterden that have regularly supported us.

However the above aside, it has been a year of signal achievements. Almost 35,000 interactions have taken place by staff working differently. These include home meal provision, home help, shopping, prescription collection, regular telephone contact or Zoom meetings. The Social Hub has been the base for Tenterden Food Bank and The Old School Larder Charity and continued to support the Helping in Tenterden Team.

We have been supported throughout the pandemic by Kent County Council, Ashford Borough Council and Tenterden Town Council, and as a result are in a secure financial position going forward. Our CEO, Spencer Goddard, has formed some really positive partnerships and this has placed us in a good position both locally and regionally. Our grant funding landscape will change next year and we will enter into a commissioned service supported by a lead provider.

As a result of positive engagement with NHS Property Services, we have secured a long lease on the vacant East Cross Clinic. This will be known henceforth as EC30, and will be a flagship centre for social prescribing. The complete refurbishment is being funded by NHSPS, and is at an advanced stage. Our Charity Shop will be sited there alongside a number of other services. We have appointed a Community Engagement Manager, who has already started work to great effect.

Tenterden Social Hub will thus be enshrined in the centre of Tenterden. The work of the Social Hub in Church Lane will resume as before, but with a higher profile. I look to the future with even greater optimism.

Roy Isworth - Chairman of Trustees

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Reference and administrative details

Registered charity name Tenterden & District Day Centre

Charity registration number 1122971

Company registration number 6478170

Principal office and registered office Tenterden & District Day Centre
Church Road
Tenterden
TN30 6AT
Kent

The trustees

Mr R Isworth (Chairman)
Mr C Saunders (Treasurer)
Dr D Dodds (Resigned 12 March 2021)
Mrs J Gledhill
Rev L J Hammond
Mr A Hynard
Mrs K E Klemen
Mrs A Wilson
Mrs J Webb
Mrs C M E Walder
Mrs K Harris (Appointed 12 March 2021)
Mr C Burgess (Appointed 20 August 2021)

Accountants

David Payne
Accountants
Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Structure, governance and management

The Trustees present their report and examined financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published on 05th October 2018, as amended by Bulletin 2.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Objectives and activities

Aims and objectives

The purpose of the charitable company is to promote the relief of elderly people and of disabled people in and around the district of Tenterden.

Review of developments

The ordinary activities and pleasures of life are often made difficult for older and disabled people due to decreased mobility and ongoing health issues. At Tenterden and District Day Centre we do all we can to help people overcome these difficulties and give them the opportunity to take part in as many varied activities as possible in order to increase their overall wellbeing. The core activities offered ensure that the clients maintain their independence through informed choices whilst retaining their individuality and dignity in a safe, friendly and happy environment.

Our Centre was extensively refurbished during 2013 using the charity's own funds and offers a light and welcoming environment for people to meet in. Thanks to grants from the National Lottery Awards for All and a Kent County Council Members Grant, further refurbishment was carried out in late 2016 at the rear of the Centre to create a space which can be used for activities and meetings and which can be accessed separately from the rest of the building. This new community room has also been used to set up a weekly Cogs Club for people with early to mid-stage dementia to meet others and help to maintain active minds.

The Day Centre's responsibilities are divided into three main divisions, each with its own area of speciality:

Older Persons Day Centre

The Day Centre provides a host of invaluable services for older people including transport, hot lunches, assisted bathing, hairdressing, chiropody, osteopathy, hearing aid clinics, lip reading tuition and a comprehensive information, advice and advocacy service. In addition a range of social activities take place within the Centre which include seated exercises, yoga, singing, reminiscence, board games, arts and crafts, quizzes, bingo and seated bowls. Outings are arranged throughout the year to theatres, pubs for lunch, the seaside, local attractions, garden centres and shopping trips. The Centre can cater for up to 30 clients and is open from Monday to Friday.

Tenterden Disabled in Action (TDIA)

TDIA caters for up to 22 adults daily with physical and/or learning disabilities. Transport is provided, if required, from Tenterden and surrounding villages, Ashford and Wye. It occupies a separate floor at the Centre, with its own entrance and outside space, where clients can meet people in similar situations for fun and social activities. TDIA boasts a large arts and crafts room where clients produce a variety of items, some of which are sold at fetes and craft fairs. Other activities include healthy walks, computer activities, cookery, swimming and games. A variety of outings take place during the year to locations chosen by the clients, plus an annual holiday to a UK disabled- friendly destination.

Helping Hands

Helping Hands provides domestic assistance and independent living services to older and disabled people in their own homes. The main objective is to encourage and support people to live independently at home for as long as they choose. Services provided include general housework,

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

laundry, light meal preparation, shopping, sitting and escorting clients to a range of appointments and social activities. Clients usually receive services from the same worker in order that a relationship of trust can be built up; this also ensures that the operative gets to know the client's needs. There are usually around 100 registered on the service at any one time.

Public benefit statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Strategic report

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

Achievements and performance

Achievements and performance

Our achievements are being awarded 2 grants totalling £90,000 for 2 new buses. These will greatly reduce our costs and enable us to participate in the KCC sponsored Community Bus Service. The home meals service has been a great success. We currently supply 28 meals a day. The original target was 60- that would generate an annual profit of £40,000. Our new chef considers that 100 meals per day is achievable. We are continuing to work towards a merger with Age UK Cranbrook. We now have a regular visit from a bus load of their members, with commensurate additional income. Our new CEO has an excellent track record in fund raising and income generation in the Charity Sector.

Investment powers

The charitable company has general powers of investment under the provision of the Trustee Act 2000.

Risk management

The Trustees assess the major risks to which the charitable company is exposed and have satisfied themselves that systems are in place to mitigate its exposure to major risks. The Trustees have assessed the main risks as follows:

1. Kent County Council level of financial support and how it is provided.
2. Level of local community financial support.
3. The need to increase the level of income from operations.
4. Controlling costs.

Tenterden & District Day Centre

Company Limited by Guarantee

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

Year ended 31 March 2021

Financial review

Financial review

Income for the year amounted to £681,081 (2020: £670,490). Expenditure amounted to £600,682 (2020: £610,133). As a result of these movements, a surplus of £80,399 resulted (2020: £60,357). At 31 March 2021 total funds amounted to £608,704 (2020: £528,305).

Reserves policy

The Trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held by the charitable company should be between three and six months of the resources expended, that is between £145,000 and £295,000 (2020: £145,000 and £295,000). This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. Unrestricted funds at 31 March 2021 were £601,814 (2020: £521,620).

Restricted funds amounted to £6,890 at 31 March 2021 (2020: £6,685) and further details are included to the financial statements.

Designated funds amounted to £392,579 at 31 March 2021 (2020: £435,061) and further details are included in note 18 to the financial statements and mainly represent the fixed assets owned by the charity.

Trustees indemnity

The charitable company has arranged qualifying indemnity insurance for the Trustees.

Pay policy for key management personnel

The Trustees are the non executive board who are responsible for overseeing the operations of the charity. They appoint the Chief Executive who is in control of the management team. They set strategies and budgets, review risks and internal controls, approve salaries and assist in fundraising. The pay of the Chief Executive is reviewed annually and normally increased in accordance with market rates.

The trustees' annual report and the strategic report were approved on 1 October 2021 and signed on behalf of the board of trustees by:

Mr R Isworth (Chairman)
Trustee

Tenterden & District Day Centre

Company Limited by Guarantee

Accountants Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Tenterden & District Day Centre

Year ended 31 March 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tenterden & District Day Centre for the year ended 31 March 2021, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Tenterden & District Day Centre, as a body, in accordance with the terms of our engagement letter dated 19 September 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Tenterden & District Day Centre and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tenterden & District Day Centre and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Tenterden & District Day Centre 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 profit of Tenterden & District Day Centre. You consider that Tenterden & District Day Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tenterden & District Day Centre. 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.

DAVID PAYNE
Accountants

Sportsman Farm
St Michaels
Tenterden
Kent
TN30 6SY

Tenterden & District Day Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Donations, Legacies, Grants & Contracts					
Donations and legacies	5	400,923	11,000	411,923	378,887
Charitable activities	7	235,148	–	235,148	240,273
Other trading activities	8	34,001	–	34,001	51,054
Investment income	9	9	–	9	276
Total income		<u>670,081</u>	<u>11,000</u>	<u>681,081</u>	<u>670,490</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	–	–	–	1,276
Expenditure on charitable activities	11,12	589,887	10,795	600,682	608,857
Total expenditure		<u>589,887</u>	<u>10,795</u>	<u>600,682</u>	<u>610,133</u>
Net income and net movement in funds		<u>80,194</u>	<u>205</u>	<u>80,399</u>	<u>60,357</u>
Reconciliation of funds					
Total funds brought forward		521,620	6,685	528,305	467,948
Total funds carried forward		<u>601,814</u>	<u>6,890</u>	<u>608,704</u>	<u>528,305</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 12 to 26 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	18	392,579	435,061
Current assets			
Stocks	20	200	200
Debtors	21	26,935	81,556
Cash at bank and in hand		202,819	27,763
		<u>229,954</u>	<u>109,519</u>
Creditors: amounts falling due within one year	22	<u>13,829</u>	<u>16,274</u>
Net current assets		<u>216,125</u>	<u>93,245</u>
Total assets less current liabilities		608,704	528,306
Creditors: amounts falling due after more than one year	23	<u>1</u>	<u>1</u>
Net assets		<u>608,703</u>	<u>528,305</u>
Funds of the charity			
Restricted funds		6,890	6,685
Unrestricted funds		601,814	521,620
Total charity funds	26	<u>608,704</u>	<u>528,305</u>

For the year ending 31 March 2021 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.

The statement of financial position
continues on the following page.

The notes on pages 12 to 26 form part of these financial statements.

Tenterden & District Day Centre
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 1 October 2021, and are signed on behalf of the board by:

Mr R Isworth (Chairman)
Trustee

The notes on pages 12 to 26 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	Note	2021 £	2020 £
Cash generated from operations	28	<u>177,282</u>	<u>64,454</u>
Net cash from operating activities		<u>177,282</u>	<u>64,454</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		9	276
Purchase of tangible assets		(2,234)	(74,042)
Proceeds from sale of other investments		<u>–</u>	<u>13,945</u>
Net cash used in investing activities		<u>(2,225)</u>	<u>(59,821)</u>
Net increase in cash and cash equivalents		175,057	4,633
Cash and cash equivalents at beginning of year		<u>27,763</u>	<u>17,393</u>
Cash and cash equivalents at end of year		<u>202,820</u>	<u>22,026</u>

The notes on pages 12 to 26 form part of these financial statements.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

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 Tenterden & District Day Centre, Church Road, Tenterden, TN30 6AT, Kent.

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.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 11 for the carrying amount of the property plant and equipment, and note 1.5 for the useful economic lives for each class of asset.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

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.

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.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

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.

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:

Long leasehold property	-	Over the period of the lease
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Investments *(continued)*

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

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.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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 on the basis of 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £10 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted prior ceasing to be a member.

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

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	Day Centre	Disabled in Action	Helping Hands	Other	2021 Total	2020 Total
	£	£	£	£	£	£
Donation receivable	19,975	–	–	77	20,052	25,697
Gift aid donations receivable	1,711	–	–	–	1,711	1,652
Legacies	16,574	–	–	–	16,574	27,716
	<u>38,260</u>	<u>–</u>	<u>–</u>	<u>77</u>	<u>38,337</u>	<u>55,065</u>

6. Grants and contracts for services and projects supporting older people

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	Day Centre	Disabled in Action	Helping Hands	Other	2021 Total	2020 Total
	£	£	£	£	£	£
KCC Service level agreements	–	48,731	–	–	48,731	130,996
Other grants	43,418	–	–	–	43,418	79,543
KCC self directed support receipts	281,437	–	–	–	281,437	113,283
	<u>324,855</u>	<u>48,731</u>	<u>–</u>	<u>–</u>	<u>373,586</u>	<u>323,822</u>

7. Charitable activities

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	Day Centre	Disabled in Action	Helping Hands	Other	2021 Total	2020 Total
	£	£	£	£	£	£
Attendance fee	1,242	140	–	–	1,382	21,555
Service Charges	–	–	–	–	–	8,249
Day Centre Transport	4,244	180	–	34,710	39,134	37,526
Carers	–	138	83,391	–	83,529	55,645
Bathing	–	–	–	–	–	4,863
Chiropody, Chiropractor & Foot Clinic	324	–	–	–	324	1,663
Hairdressing	163	–	–	–	163	604
Holidays & Trips	168	–	–	–	168	748
Meals	107,123	–	–	25	107,148	43,241
COGS Club	607	–	–	–	607	14,451
Lunch Club	2,479	214	–	–	2,693	51,728
	<u>116,350</u>	<u>672</u>	<u>83,391</u>	<u>34,735</u>	<u>235,148</u>	<u>240,273</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Other trading activities

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	Day Centre	Disabled in Action	Helping Hands	Other	2021 Total	2020 Total
	£	£	£	£	£	£
Fundraising	406	–	–	–	406	5,617
Shop	881	–	–	27,119	28,000	41,342
Room Hire	5,595	–	–	–	5,595	3,770
Bingo	–	–	–	–	–	325
	<u>6,882</u>	<u>–</u>	<u>–</u>	<u>27,119</u>	<u>34,001</u>	<u>51,054</u>

9. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Income from other investments	<u>9</u>	<u>9</u>	<u>276</u>	<u>276</u>

10. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of raising donations and legacies	<u>–</u>	<u>–</u>	<u>1,276</u>	<u>1,276</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Day Centre	296,177	10,795	306,972
Tenterden Disabled in Action (TDIA)	56,575	–	56,575
Helping Hands	77,850	–	77,850
Charity Shop	47,066	–	47,066
Support costs	112,219	–	112,219
	<u>589,887</u>	<u>10,795</u>	<u>600,682</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Day Centre	336,257	101,751	438,007
Tenterden Disabled in Action (TDIA)	72,178	–	72,178
Helping Hands	46,677	–	46,677
Charity Shop	19,428	–	19,428
Support costs	32,566	–	32,567
	<u>507,106</u>	<u>101,751</u>	<u>608,857</u>

12. Expenditure on charitable activities by activity type

/

	Day Centre £	Disabled in Action £	Helping Hands £	Other £	2021 Total £	2020 Total £
Staff Salaries	218,576	54,189	47,740	33,252	353,757	337,118
Employers NI	7,191	1,905	459	1,540	11,095	12,459
Pension Costs	3,279	481	164	228	4,152	4,130
Self Employed Costs	1,433	–	–	–	1,433	28,871
Minibus Running Costs	27,339	–	2,823	12,046	42,208	43,340
Food	40,801	–	–	–	40,801	40,737
Crafts	1,930	–	–	–	1,930	2,192
Holidays & Trips	202	–	–	–	202	1,427
COGS Club	43	–	–	–	43	110
Meals on Wheels	4,654	–	–	–	4,654	–
Other	1,524	–	–	–	1,524	4,155
Support Costs	–	–	26,664	–	26,664	–
	<u>306,972</u>	<u>56,575</u>	<u>77,850</u>	<u>47,066</u>	<u>488,463</u>	<u>474,539</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Analysis of support costs

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	Day Centre	Disabled in Action	Helping Hands	Other	2021 Total	2020 Total
	£	£	£	£	£	£
Rent & Service Charges	900	–	–	7,000	7,900	5,567
Water Rates	5,777	–	–	–	5,777	2,794
Light & Heat	4,914	1,451	162	–	6,527	5,612
Insurance	–	–	–	–	–	3,747
Premises repairs & maintenance	29,303	132	–	–	29,435	7,523
Telephone	986	780	808	275	2,849	5,106
Postage, stationery and advertising	4,869	13	–	–	4,882	42,162
Subscriptions	–	–	–	–	–	549
DepN of Property	44,716	–	–	–	44,716	48,215
Payroll Fees	4,877	–	–	–	4,877	7,331
Accountants Fees	1,980	–	–	–	1,980	2,100
Bank Charges	2,478	–	–	694	3,172	3,612
	<u>100,800</u>	<u>2,376</u>	<u>970</u>	<u>7,969</u>	<u>112,115</u>	<u>134,318</u>

14. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

15. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>44,716</u>	<u>48,215</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	353,757	337,118
Social security costs	11,095	12,459
Employer contributions to pension plans	4,152	4,130
	<u>369,004</u>	<u>353,707</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Staff costs *(continued)*

The average head count of employees during the year was 30 (2020: 37). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Employees	<u>30</u>	<u>37</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

17. Trustee remuneration and expenses

The Trustees have not received any remuneration in the year (2020: Nil). During the year none of the Trustees had expenses reimbursed (2020: Nil)

The Trustees are the non executive Board who are responsible for over viewing the operations of the charity. They appoint the chief Executive who is in control of the management team. They set strategy and budgets, review risks and internal controls, approve salaries and assist in fund raising. As detailed above, none of the Trustees received any remuneration during the year. The remuneration to the chief executive amounted to £41,122 - (2020 : £39,535)

18. Tangible fixed assets

	Long leasehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2020	527,148	155,972	95,214	778,334
Additions	—	—	2,234	2,234
At 31 March 2021	<u>527,148</u>	<u>155,972</u>	<u>97,448</u>	<u>780,568</u>
Depreciation				
At 1 April 2020	182,703	96,709	63,861	343,273
Charge for the year	18,894	17,515	8,307	44,716
At 31 March 2021	<u>201,597</u>	<u>114,224</u>	<u>72,168</u>	<u>387,989</u>
Carrying amount				
At 31 March 2021	<u>325,551</u>	<u>41,748</u>	<u>25,280</u>	<u>392,579</u>
At 31 March 2020	<u>344,445</u>	<u>59,263</u>	<u>31,353</u>	<u>435,061</u>

Tenterden & District Day Centre
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

19. Investments

	Total £
Carrying amount At 31 March 2021	–
At 31 March 2020	–

All investments shown above are held at valuation.

20. Stocks

	2021 £	2020 £
Raw materials and consumables	200	200

21. Debtors

	2021 £	2020 £
Trade debtors	26,935	81,556

22. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	11,330	2,756
Accruals and deferred income	1,980	1,980
Social security and other taxes	519	11,538
	<u>13,829</u>	<u>16,274</u>

23. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Obligations under finance leases and hire purchase contracts	1	1

24. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2021 £	2020 £
Less: future finance charges	1	1
Present value of minimum lease payments	<u>1</u>	<u>1</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

25. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,152 (2020: £4,130).

26. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	83,791	670,081	(545,171)	208,701
Fixed Asset Fund	435,061	–	(44,716)	390,345
Investment Fund	–	–	–	–
Charity Shop Improvements	2,768	–	–	2,768
	<u>521,620</u>	<u>670,081</u>	<u>(589,887)</u>	<u>601,814</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	17,817	512,196	(446,222)	83,791
Fixed Asset Fund	404,525	78,751	(48,215)	435,061
Investment Fund	13,945	–	(13,945)	–
Charity Shop Improvements	2,768	–	–	2,768
	<u>439,055</u>	<u>590,947</u>	<u>(508,382)</u>	<u>521,620</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

26. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Ashford Borough Council (RF2)	–	–	–	–
Lights for Wheels Chairs (RF3)	500	–	–	500
Meals of Wheels (RF7)	4,639	–	–	4,639
Sun Lounge (RF8)	–	–	–	–
COGS Club (RF 9)	–	–	–	–
Tesco Blue Token (RF11)	1,546	–	–	1,546
Sun Room Decorations (RF13)	–	–	–	–
Community Transport Officer (RF14)	–	–	–	–
Hopper Bus (RF15)	–	–	–	–
Electric Vehicle (RF 16)	–	11,000	(10,795)	205
	<u>6,685</u>	<u>11,000</u>	<u>(10,795)</u>	<u>6,890</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Ashford Borough Council (RF2)	1,000	–	(1,000)	–
Lights for Wheels Chairs (RF3)	500	–	–	500
Meals of Wheels (RF7)	5,638	–	(999)	4,639
Sun Lounge (RF8)	1,400	–	(1,400)	–
COGS Club (RF 9)	7,409	–	(7,409)	–
Tesco Blue Token (RF11)	1,546	19,968	(19,968)	1,546
Sun Room Decorations (RF13)	1,565	–	(1,565)	–
Community Transport Officer (RF14)	9,835	–	(9,835)	–
Hopper Bus (RF15)	–	59,575	(59,575)	–
Electric Vehicle (RF 16)	–	–	–	–
	<u>28,893</u>	<u>79,543</u>	<u>(101,751)</u>	<u>6,685</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

26. Analysis of charitable funds *(continued)*

Ashford Borough Council

This was a restricted donation received to be put towards the purchase of a new debrillator.

Lights for wheelchairs

This fund is for community money that will provide lights for wheelchairs for TDIA members according to their wishes.

Meals on Wheels

We are spending this money on various items and improvements to the kitchen as and when needed and as the service grows.

Sun lounge

This was made up of two donations for improvements and furniture in the sun lounge.

COGS Club

This is a new project set up to help people with early on set memory issues. The purpose of the fund was to refurbish a room in the Centre and provide materials to run the group and is now going to facilitate the ongoing costs of running the Club.

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	392,579	392,579
Current assets	223,064	6,890	–	229,954
Creditors less than 1 year	(13,829)	–	–	(13,829)
Net assets	<u>209,235</u>	<u>6,890</u>	<u>392,579</u>	<u>608,704</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £
Tangible fixed assets	–	–	435,061	435,061
Investments	–	–	–	–
Current assets	100,066	6,685	2,768	109,519
Creditors less than 1 year	(16,274)	–	–	(16,274)
Net assets	<u>83,792</u>	<u>6,685</u>	<u>437,829</u>	<u>528,306</u>

Tenterden & District Day Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

28. Cash generated from operations

	2021	2020
	£	£
Net income	80,399	60,357
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	44,716	48,215
Dividends, interest and rents from investments	(9)	(276)
Gains on disposal of tangible fixed assets	–	(1,000)
Accrued income	–	(1,800)
<i>Changes in:</i>		
Trade and other debtors	54,621	(17,607)
Trade and other creditors	(2,445)	(23,435)
	<u>177,282</u>	<u>64,454</u>

29. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	27,763	175,056	202,819
Debt due after one year	(1)	–	(1)
	<u>27,762</u>	<u>175,056</u>	<u>202,818</u>