

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**

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

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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

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#### 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**

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#### **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**

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#### **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**

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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

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#### 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**

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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](http://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](http://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

			2021		2020
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
<b>Donations, Legacies, Grants &amp; Contracts</b>					
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
<b>Total income</b>		<u>670,081</u>	<u>11,000</u>	<u>681,081</u>	<u>670,490</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>589,887</u>	<u>10,795</u>	<u>600,682</u>	<u>610,133</u>
<b>Net income and net movement in funds</b>		<u>80,194</u>	<u>205</u>	<u>80,399</u>	<u>60,357</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		521,620	6,685	528,305	467,948
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	18	392,579	435,061
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	22	13,829	16,274
<b>Net current assets</b>		<u>216,125</u>	<u>93,245</u>
<b>Total assets less current liabilities</b>		608,704	528,306
<b>Creditors: amounts falling due after more than one year</b>	23	1	1
<b>Net assets</b>		<u>608,703</u>	<u>528,305</u>
<b>Funds of the charity</b>			
Restricted funds		6,890	6,685
Unrestricted funds		601,814	521,620
<b>Total charity funds</b>	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**

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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

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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

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

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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**

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#### **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**

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#### **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

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#### 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**

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#### **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**

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#### **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

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	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	<u>4,152</u>	<u>4,130</u>
	<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

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#### 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:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
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 £	<b>Total £</b>
<b>Cost</b>				
At 1 April 2020	527,148	155,972	95,214	778,334
Additions	<u>—</u>	<u>—</u>	<u>2,234</u>	<u>2,234</u>
<b>At 31 March 2021</b>	<u>527,148</u>	<u>155,972</u>	<u>97,448</u>	<u>780,568</u>
<b>Depreciation</b>				
At 1 April 2020	182,703	96,709	63,861	343,273
Charge for the year	<u>18,894</u>	<u>17,515</u>	<u>8,307</u>	<u>44,716</u>
<b>At 31 March 2021</b>	<u>201,597</u>	<u>114,224</u>	<u>72,168</u>	<u>387,989</u>
<b>Carrying amount</b>				
<b>At 31 March 2021</b>	<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**

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**19. Investments**

	<b>Total £</b>
<b>Carrying amount At 31 March 2021</b>	—
At 31 March 2020	—

All investments shown above are held at valuation.

**20. Stocks**

	<b>2021 £</b>	2020 £
Raw materials and consumables	200	200

**21. Debtors**

	<b>2021 £</b>	2020 £
Trade debtors	26,935	81,556

**22. Creditors: amounts falling due within one year**

	<b>2021 £</b>	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**

	<b>2021 £</b>	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:

	<b>2021 £</b>	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

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#### 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>

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# 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

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#### 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>83,792</u>	<u>6,685</u>	<u>437,829</u>	<u>528,306</u>

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# 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>