

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.

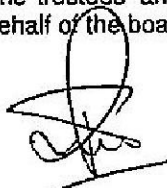
Trustees indemnity

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.

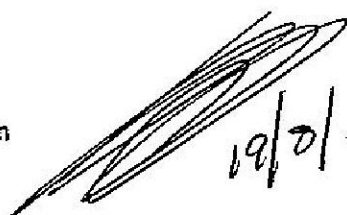
This report is made solely to the board of trustees of Tenterden & District Day Centre, as a body, in accordance with the terms of our engagement letter dated 19 September 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Tenterden & District Day Centre 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

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
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		80,499	202,819
		<u>124,892</u>	<u>229,954</u>
Creditors: amounts falling due within one year	21	29,312	13,829
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	1	1
Net assets		<u>521,184</u>	<u>608,703</u>
Funds of the charity			
Restricted funds		15,593	6,890
Unrestricted funds		505,591	601,814
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

		2022	2021
	Note	£	£
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
	£	£	£	£	£	£
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 directly	Support costs	Total funds 2022 £	Total fund 2021 £
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	-	-	-	-	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	50,226	44,716

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	4,892	4,152
	<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	<u>1</u>	<u>1</u>
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>–</u>	<u>–</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>–</u>	<u>–</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	79,986	15,593	425,605	521,184

	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	209,235	6,890	392,579	608,704

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)
	(39,072)	177,282

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)
	202,819	(122,320)	80,499