

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

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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

Mrs J Webb

Mr I Templeton (Chairman) (Appointed 30 June 2023)

(Served from 24 November 2022 to 31 December 2023)

Mr T Thorpe (Appointed 7 September 2023)

Mr K Morrison

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.

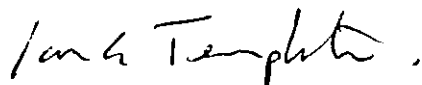
Trustees indemnity

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
	Note	£	£	£	£
Donations, Legacies, Grants & Contracts					
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		505,591	15,593	521,184	608,704
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

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	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

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	Day Centre	Disabled In Action	Helping Hands & Other	EC30	2023 Total	2022 Total
	£	£	£	£	£	£
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	Total Funds 2023	Unrestricted Funds	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	Total Funds 2023	Unrestricted Funds	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	Total Funds 2023	Unrestricted Funds	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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Analysis of support costs

	Social Hub 60+ £	Disability Hub £	Social Hub Charity Shop £	East Cross (EC30) £	Total 2023 £	Total 2022 £
Premises	40,137	2,571	7,323	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>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	527,148	16,229	176,879	133,128	853,384
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	239,385	4,504	141,282	97,687	482,858
Carrying amount					
At 31 March 2023	287,763	11,725	35,597	35,441	370,526
At 31 March 2022	306,657	13,795	64,037	41,116	425,605

19. Stocks

	2023 £	2022 £
Raw materials and consumables	200	200

20. Debtors

	2023 £	2022 £
Trade debtors	78,906	44,193

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
	61,199	29,312

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

	2023 £	2022 £
Obligations under finance leases and hire purchase contracts	1	1

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	58,194	17,565	370,526	446,285

	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	79,987	15,593	425,605	521,185

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
	(33,105)	(39,072)

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)
	80,498	(22,645)	57,853

