

COMPANY REGISTRATION NUMBER: 6478170

CHARITY REGISTRATION NUMBER: 1122971

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

**DAVID PAYNE**

Accountants  
Sportsman Farm  
St Michaels  
Tenterden  
Kent  
TN30 6SY

# **Tenterden & District Day Centre**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 March 2024**

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**Tenterden & District Day Centre**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2024**

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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 2024.

**Chair's report**

Tenterden & District Day Centre

Chair of Trustees Annual Report 2023-2024

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

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

The Hub relies essentially on three separate income streams:  
Monies earned through its activities including in the Hub itself, help through home visits, Meals- On-Wheels, the café and charity shop in EC30. Grants from local government and independent funding foundations. Charitable giving.

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

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

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

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

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

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

Ian Templeton.  
Chairman of Trustees

# Tenterden & District Day Centre

## Company Limited by Guarantee

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

Year ended 31 March 2024

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

#### Accountants

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

# **Tenterden & District Day Centre**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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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 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 05th October 2018, as amended by Bulletin 2.

# Tenterden & District Day Centre

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 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 oOver 60's, Disability and Dementia Groups - Most of these groups are open daily, and provide the opportunity to take part in a range of activities and exercise programmes as well as simply enjoying a nutritious home-cooked meal and socialising with others

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

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

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

##### EC30-Community Health and Wellbeing Centre

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

# **Tenterden & District Day Centre**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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#### **Strategic report**

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

#### **Achievements and performance**

##### **Achievements and performance**

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

##### **Risk management**

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

# Tenterden & District Day Centre

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Financial review

##### Financial review

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

##### Reserves policy

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

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

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

##### Trustees indemnity

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

##### Pay policy for key management personnel

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

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

Mr I Templeton (Chairman)  
Trustee



# **Tenterden & District Day Centre**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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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 2024, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](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 2024

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

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

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

# Tenterden & District Day Centre

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

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

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

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

**Tenterden & District Day Centre**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*  
**31 March 2024**

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

Mr I Templeton (Chairman)  
Trustee

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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 2024

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

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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 18 for the carrying amount of the property plant and equipment.

# **Tenterden & District Day Centre**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

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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 2024

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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
Fixtures and fittings	-	15% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance



# **Tenterden & District Day Centre**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

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#### **3. Accounting policies** *(continued)*

##### **Impairment of fixed assets**

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

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

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

##### **Stocks**

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

##### **Finance leases and hire purchase contracts**

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

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

##### **Financial instruments**

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

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

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

Debt instruments are subsequently measured at amortised cost.

# **Tenterden & District Day Centre**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

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#### **3. Accounting policies** *(continued)*

##### **Financial instruments** *(continued)*

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

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

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

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

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

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

##### **Defined contribution plans**

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

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

#### **4. Limited by guarantee**

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

# Tenterden & District Day Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 5. Donations and legacies

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

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

/

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

#### 7. Charitable activities

/

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

# Tenterden & District Day Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 8. Other trading activities

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

#### 9. Investment income

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

#### 10. Other income

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

#### 11. Costs of raising donations and legacies

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

# Tenterden & District Day Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 12. Expenditure on charitable activities by fund type

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

  

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

#### 13. Expenditure on charitable activities by activity type

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

# Tenterden & District Day Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 14. Analysis of support costs

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

#### 15. Taxation

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

#### 16. Net expenditure

Net expenditure is stated after charging/(crediting):

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

#### 17. Staff costs

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

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

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

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

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

# Tenterden & District Day Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 18. Trustee remuneration and expenses

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

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

#### 19. Tangible fixed assets

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

#### 20. Stocks

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

#### 21. Debtors

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

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

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

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

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

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

**24. Finance leases and hire purchase contracts**

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

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

**25. Pensions and other post retirement benefits**

**Defined contribution plans**

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



# Tenterden & District Day Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 26. Analysis of charitable funds

##### Unrestricted funds

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

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

##### Restricted funds

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

# Tenterden & District Day Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 26. Analysis of charitable funds *(continued)*

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

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

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

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**26. Analysis of charitable funds** *(continued)*

Lottery Funding

General support for the Hub

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Weston

General support for the Hub

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Dementia Co-Ordinator

Dementia Co- Ordinator employee

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Collyer Ferguson

Set up EC30 for community benefit

-----

Innovations Foundation

Support for Dementia in the community

-----

Kent Community Fund

Funding for volunteers

-----

KCC Grant - Cllr Mike Hill

Roof repairs

-----

Mercers Co

IT equipment for members

-----

Tenterden Town Council

General support for EC30

# Tenterden & District Day Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 27. Analysis of net assets between funds

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

  

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

#### 28. Cash generated from operations

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

#### 29. Analysis of changes in net debt

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