NORTH HYKEHAM DAY CENTRE LTD

England & Wales · Charity number 1140106

Details

Status	Registered
Legal form	Charitable company
Company number	07416378
Registered	2011-01-28
Register	View on the Charity Commission register

Contact

Address	1 Hammond Place Lyng Norwich NR9 5RQ
Phone	01603 872615
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Activities

Objects: TO PROMOTE THE WELFARE OF THE AGED IN ANY MANNER WHICH NOW IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE WITHIN THE PARISHES OF NORTH AND SOUTH HYKEHAM

Activities: The aim of the centre is to provide an interesting and stimulating setting within which the clients can meet, make friends, become involved in activities and interests of their choice and be supported by the level of personal help and supervision which they may require Our daily programme is organised as a response to clients individual and combined needs.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Elderly/old People

Geography

- **Area of benefit:** HYKEHAM
- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£0	£910	-	-
2024-09-30	£0	£3,721	-	-
2023-09-30	£0	£2,567	-	-
2022-09-30	£3,231	£21,992	-	-
2021-09-30	£189,818	£115,022	-	-

Trustees

Name	Role	Appointed
Simon Bunn	Chair	2019-01-19
STEVEN WOODCOCK		2011-11-29

NORTH HYKEHAM DAY CENTRE LTD

England & Wales - Charity number 1140106

Accounts

North Hykeham Day Centre Ltd

Charity No. 1140106

Company No. 07416378

Trustees' Report and Unaudited Accounts

30 September 2021

Contents

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the period ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07416378

Charity No. 1140106

Principal Office

10-11 Tombland
Norwich
NR3 1HF

Registered Office

1 Hammond Place
Lyng
Norwich
NR9 5RQ

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

C.J. Bainbridge
S. Bunn
S. Woodcock

Accountants

Mason Williams Limited
1 Hammond Place
Lyng
Norwich
NR9 5RQ

OBJECTIVES AND ACTIVITIES

The object of the charity shall be to promote the welfare of the aged in any manner which now is or hereafter may be deemed by law to be charitable within the parishes of North and South Hykeham.

In furtherance of the objectives of the charity and without prejudice to the generality thereof the charity may obtain, collect and receive monies and funds by means of contributions, subscriptions, deeds of covenant, legacies, grants or other lawful method, and to accept and receive gifts of property of any description.

The income and property of the charity whencesoever derived shall be applied solely towards the promotion of the objects of the charity as set forth above, and no portion thereof shall be paid or transferred directly or indirectly by way of dividend, bonus, or otherwise howsoever by way of profit to any member of the charity. Provided that nothing herein shall prevent payment in good faith of reasonable and proper remuneration to any officer or servant of the charity or the repayment of out of pocket expenses. The charity may appoint a custodian trustee or a trust corporation for not less than three persons to hold any property held by or in trust for the charity or may with the agreement of the Official Custodian for Charities transfer to him personal property (within the meaning of section 16(2) of the Charities Act 1960) so held and make application for an order vesting in him any other property so held.

FINANCIAL REVIEW

The arrival of COVID at the beginning of this reporting period also coincided with reductions in funding available from Lincolnshire County Council for the services provided by the charity. The centre remained closed for the whole of this period and the Trustees concluded the charity could not continue it's main function of providing a day centre and that the lease on the premises should be sold in order to replenish the reserves of the charity. The sale of the lease was concluded in July 2021 and the staff were subsequently made redundant. The sale of the lease has replensihed the reserves of the charity. At the date of signing the Trustees are still considering how the reserves of the charity may be employed in furtherance of the object of the charity to promote the welfare of the aged in any manner which now is or hereafter may be deemed by law to be charitable within the parishes of North and South Hykeham.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The individual voluntary organisations and Statutory Authorities involved in the original setting up of the charity shall be entitled to appoint one person to be a member of the charity and at any time by notice in writing to the charity to change the appointment. The charity shall have power by a Resolution passed at a properly convened meeting by a simple majority of those present and voting to add to the Schedule hereto the name of any other organisation or authority and for this purpose the total number of members of the charity may be increased. The charity shall have the power by a Resolution passed at a properly convened meeting by a simple majority of those present and voting to remove from the Schedule hereto the name of any organisation or authority and for this purpose the total numbers of members of the charity may be decreased. The charity shall have powers to co-opt persons having special knowledge or experience provided that the number of co-opted members and ex-officio members shall not exceed one third of the total membership of the charity. Members of the charity shall hold office from the conclusion of the Annual Meeting next following provided that members appointed between Annual meetings shall hold office until the conclusion of the Annual Meeting next following. All members shall be eligible for re-appointment or fresh co-option. The charity shall meet not less than four times a year. One of those meetings shall be the Annual Meeting which shall be held at such time (not being more than fifteen months after the holding of the preceding Annual Meeting) and place as the charity shall determine. The Chairman, or in his absence the Vice Chairman, or five members of the charity may call a special meeting of the charity. At the Annual Meeting the business shall include the election or appointment of honorary officers and independent examiners and the consideration of the annual report of the charity and the financial statements. A quorum at the meeting shall be one quarter. The Honorary Officers of the charity who may be persons who are not members of the charity at the time of their appointment, shall be a Chairman, a Vice Chairman, a Treasurer, and any such officers as the charity may from time to time determine. No officer may hold office for more than five consecutive years, but may be re-appointed after a break of at least one year. All honorary officers shall be ex-officio members of the charity. They shall be elected at the Annual Meeting and shall hold office from the conclusion of the Annual Meeting until the conclusion of the Annual Meeting next following. Casual vacancies may be filled by the charity until the next Annual Meeting. The charity may appoint a secretary and such other paid officers as they may from time to time decide or may arrange with any other organisation for the provision of secretarial services.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

S. Woodcock
Trustee
26 August 2022

Independent Examiner's Report to the trustees of North Hykeham Day Centre Ltd

I report to the charity trustees on my examination of the financial statements of North Hykeham Day Centre Ltd for the period ended 30 September 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

John Mason
CIMA
Mason Williams Limited
1 Hammond Place
Lyng
Norwich

NR9 5RQ
26 August 2022

for the period ended 30 September 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	-	-	4,020
Other trading activities	5	189,818	189,818	57,149
Total		189,818	189,818	61,169
Expenditure on:				
Charitable activities	6	18,713	18,713	43,785
Other	7	96,309	96,309	44,865
Total		115,022	115,022	88,650
Net gains on investments		-	-	-
Net income/(expenditure)	8	74,796	74,796	(27,481)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		74,796	74,796	(27,481)
Other gains and losses				
Net movement in funds		74,796	74,796	(27,481)
Reconciliation of funds:				
Total funds brought forward		(19,392)	(19,392)	8,089
Total funds carried forward		55,404	55,404	(19,392)

North Hykeham Day Centre Ltd

Summary Income and Expenditure Account

for the period ended 30 September 2021

	2021	2020
	£	£
Income	189,818	61,169
Gross income for the period	189,818	61,169
Expenditure	113,988	87,290
Depreciation and charges for impairment of fixed assets	1,034	1,360
Total expenditure for the period	115,022	88,650
Net income/(expenditure) before tax for the period	74,796	(27,481)
Net income /(expenditure)for the period	74,796	(27,481)

North Hykeham Day Centre Ltd
Balance Sheet

at 30 September 2021

Company No. 07416378	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	10	3,394	4,428
		3,394	4,428
Current assets			
Debtors	11	-	1,120
Cash at bank and in hand		61,458	525
		61,458	1,645
Creditors: Amount falling due within one year	12	(9,448)	(25,465)
Net current assets/(liabilities)		52,010	(23,820)
Total assets less current liabilities		55,404	(19,392)
Net assets/(liabilities) excluding pension asset or liability		55,404	(19,392)
Total net assets/(liabilities)		55,404	(19,392)
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		55,404	(19,392)
		55,404	(19,392)
Reserves	13		
Total funds		55,404	(19,392)

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the period ended 30 September 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 August 2022

And signed on its behalf by:

S. Woodcock
Trustee
26 August 2022

Statement of Cash flows

for the period ended 30 September 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	74,796	(27,481)
Adjustments for:		
Depreciation of property, plant and equipment	1,034	1,360
Decrease in trade and other receivables	1,120	4,878
(Decrease)/Increase in trade and other payables	(16,017)	18,238
Net cash provided by/(used in) operating activities	60,933	(3,005)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	60,933	(3,005)
Cash and cash equivalents at the beginning of the period	525	3,530
Cash and cash equivalents at the end of the period	61,458	525
Components of cash and cash equivalents		
Cash and bank balances	61,458	525
	61,458	525

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer Equipment	25% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	15% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	4,020	4,020
Other trading activities	57,149	57,149
Total	61,169	61,169
Expenditure on:		
Charitable activities	43,785	43,785
Other	44,865	44,865
Total	88,650	88,650
Net income	(27,481)	(27,481)
Net income before other gains/(losses)	(27,481)	(27,481)
Other gains and losses:		
Net movement in funds	(27,481)	(27,481)
Reconciliation of funds:		
Total funds brought forward	8,089	8,089
Total funds carried forward	(19,392)	(19,392)

4 Income from donations and legacies

	Total 2021	Total 2020
	£	£
Donations and Legacies	-	4,020
	-	4,020

5 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Subscriptions	-	-	29,979
Lincolnshire CC Contract	930	930	27,170
COVID related government grants received	81,982	81,982	-
Proceeds from sale of lease	106,906	106,906	-
	189,818	189,818	57,149

6 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Expenditure on charitable activities			
Daycare Centre	18,713	18,713	43,785
Governance costs			
	18,713	18,713	43,785

7 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Redundancy costs	23,463	23,463	-
Employee costs	71,812	71,812	43,505
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,034	1,034	1,360
	96,309	96,309	44,865

8 Net income/(expenditure) before transfers

	2021	2020
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,034	1,360

9 Staff costs

	2021	2020
Salaries and wages	71,812	43,505
Pension costs	962	605
	72,774	44,110

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2021 Number	2020 Number
Administration	1	1
Support	2	2
	3	3

10 Tangible fixed assets

	Computer Equipment	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2020	923	8,500	2,698	12,121
At 30 September 2021	923	8,500	2,698	12,121
Depreciation and impairment				
At 1 April 2020	820	4,914	1,959	7,693
Depreciation charge for the year	26	897	111	1,034
At 30 September 2021	846	5,811	2,070	8,727
Net book values				
At 30 September 2021	77	2,689	628	3,394
At 31 March 2020	103	3,586	739	4,428

11 Debtors

	2021	2020
	£	£
Prepayments and accrued income	-	1,120
	-	1,120

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	6,777	2,036
Other creditors	1,223	5,267
Accruals	1,448	18,162
	9,448	25,465

13 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2021
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	(19,392)	189,818	(115,022)	55,404
Total funds	(19,392)	189,818	(115,022)	55,404

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	3,394	3,394
Net current assets	52,010	52,010
	55,404	55,404

15 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 30 September 2021
	£	£	£
Cash and cash equivalents	525	60,933	61,458
	525	60,933	61,458
Net debt	525	60,933	61,458

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

North Hykeham Day Centre Ltd
Detailed Statement of Financial Activities

for the period ended 30 September 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations and Legacies	-	-	4,020
	-	-	4,020
Other trading activities			
Subscriptions	-	-	29,979
Lincolnshire CC Contract	930	930	27,170
COVID related government grants received	81,982	81,982	-
Proceeds from sale of lease	106,906	106,906	-
	189,818	189,818	57,149
Total income and endowments	189,818	189,818	61,169
Expenditure on:			
Charitable activities			
Daycare Centre	18,713	18,713	43,785
	18,713	18,713	43,785
Total of expenditure on charitable activities	18,713	18,713	43,785
Other expenditure			
Redundancy costs	23,463	23,463	-
	23,463	23,463	-
Employee costs			
Salaries/wages	71,812	71,812	43,505
	71,812	71,812	43,505
General administrative costs, including depreciation and amortisation			
Depreciation of Computer Equipment	26	26	35
Depreciation of Motor Vehicles	897	897	1,195
Depreciation of Fixtures & Fittings	111	111	130
	1,034	1,034	1,360
Total of expenditure of other costs	96,309	96,309	44,865
Total expenditure	115,022	115,022	88,650
Net gains on investments	-	-	-
Net income/(expenditure)	74,796	74,796	(27,481)

Net income/(expenditure) before other gains/(losses)	74,796	74,796	(27,481)
Other Gains	-	-	-
Net movement in funds	74,796	74,796	(27,481)
Reconciliation of funds:			
Total funds brought forward	(19,392)	(19,392)	8,089
Total funds carried forward	55,404	55,404	(19,392)