

# THE KINGFISHER TRUST 2014

England & Wales · Charity number 1159152

## Details

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**Other names** THE KINGFISHER DAY CENTRE

**Status** Registered

**Legal form** CIO

**Registered** 2014-11-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Kingfisher Day Centre  
Laverstoke Lane  
Laverstoke  
Whitchurch  
RG28 7NY

**Phone** 01256893333

**Email** [kingfisherdaycentre@gmail.com](mailto:kingfisherdaycentre@gmail.com)

**Website** [kingfisherdaycentre.org](http://kingfisherdaycentre.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO IS TO PROMOTE THE WELFARE OF THE SICK, HANDICAPPED AND AGED WHO ARE RESIDENT IN THE OVERTON, WHITCHURCH AND ST MARY BOURNE AREA, IN ANY MANNER WHICH NOW OR HEREAFTER MAY BE DEEMED BY LAW, TO BE CHARITABLE BY THE PROVISION AND OPERATION OF A DAY CENTRE, WHICH SHALL BE KNOWN AS THE KINGFISHER DAY CENTRE.

**Activities:** The Kingfisher Trust 2014 provides day care for frail elderly people to enhance the quality of their lives, to enable them to continue living independently and to give respite to their carers.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

## Geography

- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£251,281	£258,916	-	-
2024-03-31	£195,115	£218,702	-	-
2023-03-31	£171,030	£212,463	-	-
2022-03-31	£194,134	£184,864	-	-
2021-03-31	£218,344	£168,471	-	-

## Trustees

Name	Role	Appointed
<b>ADRIAN PETER LEWIS</b>	Chair	2014-11-11
Alan Stevens		2021-05-18
BARRY JOHN JACKMAN		2014-11-11
Claire Hewetson-brown		2025-01-07
IAN HAYNES		2024-11-06
Jane Cheryl MacKenzie		2019-09-25
Paula Anne Thornton		2025-10-22
RUTH KNIGHT		2014-11-11

**THE KINGFISHER TRUST 2014**

England & Wales - Charity number 1159152

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2025**  
**for**  
**The Kingfisher Trust 2014**

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

**The Kingfisher Trust 2014**

**Contents of the Financial Statements  
for the Year Ended 31st March 2025**

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## The Kingfisher Trust 2014

### Report of the Trustees for the Year Ended 31st March 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the welfare of the sick, handicapped and aged who are resident in the Overton, Whitchurch, St Mary Bourne and surrounding areas of North Hampshire, in any manner which now or hereafter may be deemed by law, to be charitable by the provision and operation of a day centre, which shall be known as "The Kingfisher Day Centre".

##### **Significant activities**

The Trust provides day care for frail elderly people to enhance the quality of their lives, to enable them to live independently and to give respite to their carers. A lunch club is also provided to promote wider community engagement.

Most service users are collected from their homes and arrive at the centre in the charity's customised, disabled accessible minibus. The charity provides a wide range of group and individual activities and personal care during the day within a safe, relaxed and friendly family environment. The day centre has a lounge, a dining room, an area for arts and crafts, a quiet room and a kitchen. In addition there are well-equipped shower and toilet facilities, including two wet rooms with wheelchair access. All areas have been adapted for easy access by our service users.

##### **Public benefit**

The Trustees have given serious consideration to the Charity Commission's general guidance on public benefit when reviewing the trust's aims, objectives and in planning activities. This year public benefit has been achieved by enhancing the lives of our service users by the provision of support services.

#### **ACHIEVEMENT AND PERFORMANCE**

We have had a successful year this year. It's such a relief to be providing a complete service to people in the local area again, at the close of 2024/25 we are full, and looking at increasing our group size by increasing the number of staff we employ. We have supported 73 families this year and our existing service users have increased the number of days they attend which has led to a better more consistent group ensuring we can provide better care for them.

As usual our focus is on the people who use the Centre, 2024/25 has been a year of parties, celebrations and new experiences for our service users. The Paris Olympics inspired our own sporting challenges; the Grand National and Ascot racing inspired our 'Ladies Day' fashion creations and we created our own mini gardens to submit virtually to The Chelsea Flower Show. Our multi-generational project is going from strength to strength. It is such a pleasure to see the interactions between the work experience children and our service users. Bread making, clay sculpture and other craft activities are always popular along with our skittle alley and country walks.

This year we were able to secure several grants including one from Sovereign Housing for £7,000. This was financially significant for us and has ensured we did not have to increase the lunch charges for our service users, something welcomed by everyone at the Centre. The increases in food costs over the last year is still a concern for us but would have been a much bigger problem without the support from Sovereign Housing. We also ran the Charity Shop in Whitchurch for a couple of weeks, but our most enjoyable fundraising event was a Jumble Sale at the centre, this has become a firm fixture and is thoroughly enjoyed by our staff and volunteers, we were able to raise vital funds for all the little extras on offer at the centre.

We were able to break even this year which is very pleasing. Our post-covid recovery plan was accomplished which means financially we can settle into increasing provision and developing the service. We remain positive about the need for our service and the quality of staff and activities on offer.

Finally, I would like to thank all the staff and volunteers for their continued dedication. Nicola Smith our manager for the last 19 years is retiring and our search for her replacement began in March. We wish her well and look forward to a new era at the centre.

## The Kingfisher Trust 2014

### Report of the Trustees for the Year Ended 31st March 2025

#### **FINANCIAL REVIEW**

##### **Financial position**

It is the Trusts policy to hold reserves amounting to between 6- and 9-months' running costs but this has not been possible since the start of the pandemic. We have worked very hard to ensure we were able to stick our Recovery Plan. It has taken 4 years, but we are finally able to have a degree of confidence with the long-term security of the Charity. Obviously, the increase in minimum wage and changes to the employer National Insurance Contributions will have a significant impact, but we are used to obstacles and, if nothing else, the pandemic has made us far more resilient than we were before.

Total funds carried forward at 31 March 2025 stood at £271,214 of which £83,460 was represented by our inalienable leased property. The trustees have no discretion over this fixed asset so it does not form part of the reserves policy.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by a governing constitution adopted on 11th November 2014 is registered as a charitable incorporated organisation under the Charities Acts. The charity was first created in 1984, the constitution is unchanged but the governance was modernised in 2014.

##### **Organisational structure**

Under the auspices of a board of 8 unpaid Trustees and the Charity Commission, the day to day running of the centre is the responsibility of a paid Manager, who is assisted by paid part-time staff and numerous volunteers. The charity also works closely with professional health workers, health care agencies and other voluntary and community organisations.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Policies and procedures are regularly reviewed and updated.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1159152

##### **Principal address**

Kingfisher Day Centre  
Laverstoke Lane  
Laverstoke  
Whitchurch  
Hampshire  
RG28 7NY

##### **Trustees**

Adrian Peter Lewis  
Ruth Knight  
Barry Jackman  
John Waterer  
Jane MacKenzie  
Alan Stevens  
Julie Roach  
Claire Hewetson-Brown  
Ian Haynes

Chairman

Vice Chairman

Resigned 24th December 2024

Appointed 7th January 2025

Appointed 7th January 2025

Appointed 6th November 2024

The Kingfisher Trust 2014

Report of the Trustees  
for the Year Ended 31st March 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Approved by order of the board of trustees on 22nd September 2024 and signed on its behalf by:

*A P Lewis*

.....  
A P Lewis - Trustee

**Independent Examiner's Report to the Trustees of  
The Kingfisher Trust 2014**

**Independent examiner's report to the trustees of The Kingfisher Trust 2014**

I report to the charity trustees on my examination of the accounts of The Kingfisher Trust 2014 (the Trust) for the year ended 31st March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Kevin Wheeler FCA  
The Institute of Chartered Accountants in England and Wales

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Date: 20/9/25.....

**The Kingfisher Trust 2014**

**Statement of Financial Activities**  
**for the Year Ended 31st March 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	24,217	-	24,217	13,053
<b>Charitable activities</b>	4				
In furtherance of the charity's objectives		223,516	-	223,516	178,834
Investment income	3	3,548	-	3,548	3,228
<b>Total</b>		<u>251,281</u>	<u>-</u>	<u>251,281</u>	<u>195,115</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
In furtherance of the charity's objectives		<u>258,916</u>	<u>-</u>	<u>258,916</u>	<u>218,702</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,635)	-	(7,635)	(23,587)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		277,909	940	278,849	302,436
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>270,274</u></u>	<u><u>940</u></u>	<u><u>271,214</u></u>	<u><u>278,849</u></u>

The notes form part of these financial statements

**The Kingfisher Trust 2014**

**Statement of Financial Position**  
**31st March 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	84,055	-	84,055	102,085
<b>CURRENT ASSETS</b>					
Debtors	11	6,529	-	6,529	8,799
Cash at bank and in hand		184,489	940	185,429	171,539
		<u>191,018</u>	<u>940</u>	<u>191,958</u>	<u>180,338</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(4,799)	-	(4,799)	(3,574)
<b>NET CURRENT ASSETS</b>		<u>186,219</u>	<u>940</u>	<u>187,159</u>	<u>176,764</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>270,274</u>	<u>940</u>	<u>271,214</u>	<u>278,849</u>
<b>NET ASSETS</b>		<u>270,274</u>	<u>940</u>	<u>271,214</u>	<u>278,849</u>
<b>FUNDS</b>					
Unrestricted funds:	13				
General fund				186,814	194,449
Long leasehold premises				83,460	83,460
				<u>270,274</u>	<u>277,909</u>
Restricted funds				<u>940</u>	<u>940</u>
<b>TOTAL FUNDS</b>				<u>271,214</u>	<u>278,849</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 Sept 2025 and were signed on its behalf by:

A P Lewis  
A P Lewis - Trustee

The Kingfisher Trust 2014

Notes to the Financial Statements  
for the Year Ended 31st March 2025

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Long leasehold	- in accordance with the property
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Donations	15,157	13,053
Grants	9,060	-
	<hr/>	<hr/>
	24,217	13,053
	<hr/>	<hr/>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2025**

**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Hampshire & Isle of Wight Community Foundation	7,000	-
Morrisons Foundation	732	-
Basingstoke & Deane Borough Council	1,328	-
	9,060	-
	9,060	-

**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Deposit account interest	3,548	3,228
	3,548	3,228
	3,548	3,228

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.25	31.3.24
		£	£
Client fees	In furtherance of the charity's objectives	145,635	114,946
Lunch income	In furtherance of the charity's objectives	2,417	1,771
HCC contract services	In furtherance of the charity's objectives	75,464	62,117
		223,516	178,834
		223,516	178,834

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
In furtherance of the charity's objectives	258,891	25	258,916
	258,891	25	258,916
	258,891	25	258,916

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.25	31.3.24
	£	£
Staff costs	185,739	159,296
Vehicle costs	6,465	5,940
Travel costs	28	425
Catering costs	11,256	8,911
Kitchen sundries	412	688
Client sundries	1,239	2,041
Insurance	4,669	2,526
Property costs	13,022	12,246
Repairs and renewals	5,665	3,045
Cleaning and laundry	1,305	2,097
Administration costs	4,108	2,337
Staff training	693	1,060
Replacement equipment	2,060	-
Recruitment fees	4,200	-
Depreciation	18,030	18,030
	258,891	218,642
	258,891	218,642

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2025**

**7. SUPPORT COSTS**

	Finance £ 25 <u>          </u>
In furtherance of the charity's objectives	

Support costs, included in the above, are as follows:

	31.3.25	31.3.24
	In	
	furtherance	
	of the	
	charity's	Total
	objectives	activities
	£	£
Bank charges	25	60
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**9. STAFF COSTS**

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

	31.3.25	31.3.24
Management (full time)	2	2
Caring staff and drivers (part time)	9	8
	<u>          </u>	<u>          </u>
	11	10
	<u>          </u>	<u>          </u>

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

**10. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2024 and 31st March 2025	138,338	5,435	50,679	194,452
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1st April 2024	54,878	5,430	32,059	92,367
Charge for year	6,860	-	11,170	18,030
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2025	61,738	5,430	43,229	110,397
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31st March 2025	76,600	5	7,450	84,055
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2024	83,460	5	18,620	102,085
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The Kingfisher Trust 2014

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.25	31.3.24
	£	£
Other debtors	4,744	6,959
Prepayments	1,785	1,840
	<u>6,529</u>	<u>8,799</u>

<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.25	31.3.24
	£	£
Trade creditors	2,113	1,057
Taxation and social security	2,686	2,517
	<u>4,799</u>	<u>3,574</u>

<b>13. MOVEMENT IN FUNDS</b>		Net movement in funds	At 31.3.25
	At 1.4.24 £	£	£
<b>Unrestricted funds</b>			
General fund	194,449	(7,635)	186,814
Long leasehold premises	83,460	-	83,460
	<u>277,909</u>	<u>(7,635)</u>	<u>270,274</u>
<b>Restricted funds</b>			
Dementia Discretionary Fund	940	-	940
	<u>278,849</u>	<u>(7,635)</u>	<u>271,214</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	251,281	(258,916)	(7,635)
	<u>251,281</u>	<u>(258,916)</u>	<u>(7,635)</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2025**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	211,081	(16,727)	95	194,449
Long leasehold premises	90,320	(6,860)	-	83,460
	<u>301,401</u>	<u>(23,587)</u>	<u>95</u>	<u>277,909</u>
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	(95)	940
	<u>302,436</u>	<u>(23,587)</u>	<u>-</u>	<u>278,849</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	195,115	(211,842)	(16,727)
Long leasehold premises	-	(6,860)	(6,860)
	<u>195,115</u>	<u>(218,702)</u>	<u>(23,587)</u>
<b>TOTAL FUNDS</b>	<u>195,115</u>	<u>(218,702)</u>	<u>(23,587)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	211,081	(24,362)	95	186,814
Long leasehold premises	90,320	(6,860)	-	83,460
	<u>301,401</u>	<u>(31,222)</u>	<u>95</u>	<u>270,274</u>
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	(95)	940
	<u>302,436</u>	<u>(31,222)</u>	<u>-</u>	<u>271,214</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2025**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	446,396	(470,758)	(24,362)
Long leasehold premises	-	(6,860)	(6,860)
	<u>446,396</u>	<u>(477,618)</u>	<u>(31,222)</u>
<b>TOTAL FUNDS</b>	<u>446,396</u>	<u>(477,618)</u>	<u>(31,222)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2025.

**The Kingfisher Trust 2014**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2025**

	31.3.25	31.3.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,157	13,053
Grants	9,060	-
	<hr/>	<hr/>
	24,217	13,053
<b>Investment income</b>		
Deposit account interest	3,548	3,228
<b>Charitable activities</b>		
Client fees	145,635	114,946
Lunch income	2,417	1,771
HCC contract services	75,464	62,117
	<hr/>	<hr/>
	223,516	178,834
<b>Total incoming resources</b>	251,281	195,115
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	185,739	159,296
Vehicle costs	6,465	5,940
Travel costs	28	425
Catering costs	11,256	8,911
Kitchen sundries	412	688
Client sundries	1,239	2,041
Insurance	4,669	2,526
Property costs	13,022	12,246
Repairs and renewals	5,665	3,045
Cleaning and laundry	1,305	2,097
Administration costs	4,108	2,337
Staff training	693	1,060
Replacement equipment	2,060	-
Recruitment fees	4,200	-
Depreciation: long leasehold	6,860	6,860
Depreciation: motor vehicles	11,170	11,170
	<hr/>	<hr/>
	258,891	218,642
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	25	60
	<hr/>	<hr/>
Total resources expended	258,916	218,702
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(7,635)</u>	<u>(23,587)</u>

This page does not form part of the statutory financial statements

**THE KINGFISHER TRUST 2014**

England & Wales - Charity number 1159152

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2024**  
**for**  
**The Kingfisher Trust 2014**

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

**The Kingfisher Trust 2014**

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for the Year Ended 31st March 2024**

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## The Kingfisher Trust 2014

### Report of the Trustees for the Year Ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the welfare of the sick, handicapped and aged who are resident in the Overton, Whitchurch, St Mary Bourne and surrounding areas of North Hampshire, in any manner which now or hereafter may be deemed by law, to be charitable by the provision and operation of a day centre, which shall be known as "The Kingfisher Day Centre".

##### **Significant activities**

The Trust provides day care for frail elderly people to enhance the quality of their lives, to enable them to live independently and to give respite to their carers. A lunch club is also provided to promote wider community engagement.

Most service users are collected from their homes and arrive at the centre in the charity's customised, disabled accessible minibus. The charity provides a wide range of group and individual activities and personal care during the day within a safe, relaxed and friendly family environment. The day centre has a lounge, a dining room, an area for arts and crafts, a quiet room and a kitchen. In addition there are well-equipped shower and toilet facilities, including two wet rooms with wheelchair access. All areas have been adapted for easy access by our service users.

##### **Public benefit**

The Trustees have given serious consideration to the Charity Commission's general guidance on public benefit when reviewing the trust's aims, objectives and in planning activities. This year public benefit has been achieved by enhancing the lives of our service users by the provision of support services.

#### **ACHIEVEMENT AND PERFORMANCE**

This financial year has seen a shift away from the turbulence of the pandemic and extreme energy costs into a more settled time. We have increased our daily numbers significantly this year. We have helped over 75 families and have noticed our present cohort are staying for a longer amount of time. In the year post pandemic, we had a significant number of service users who arrived at the centre and attended for less than 6 months, this trend has been reversed, thankfully, and we are now supporting people for a longer amount of time which means we are able to develop relationships with, and between service users. Something that was always achievable before the pandemic.

Although this year we still were not able to break even, we were able to close the gap, so we are on course to reach the breakeven point during the 2024 / 2025 financial year as per our post-covid plan.

While we have been increasing our service user numbers, we have also concentrated on fundraising. We had our 1st jumble sale in March and were temporary residents in the local charity shop which was also very successful. We have also been effective when applying for grants, all ensuring we are on a much more stable financial footing going forward.

There were lots of celebrations this year which we embraced. These included the King's Coronation, the Grand National and a host of other 'special days'. It was such a joy to get back to meeting people in person. The coffee afternoons' have proved very popular as people have been more willing to get out and about, which has not only increased the wellbeing of our service users but their families and friends too. We hope to continue to build on these new community links and re-establish our pre-pandemic ones, but it all takes time, markedly more time than we predicted.

We have been able to offer work placements to students again this year, something that we would like to continue moving forward. The connections made between our service users and the younger work experience students has been very valuable to both ages groups.

We remain positive about the need for our service and the quality of staff and activities on offer.

Finally, I would like to thank all the staff and volunteers for their continued dedication. Nicola Smith our manager for the last 18 years has decided to retire and our search for her replacement began in January. We wish her well and look forward to a new era at the centre.

## **The Kingfisher Trust 2014**

### **Report of the Trustees** **for the Year Ended 31st March 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

The Trustees have worked very hard to ensure the charity holds reserves amounting to between six and nine months' average expenditure plus the amount required to fund staff redundancy payments in the event of the closure of the Day Centre. This year has seen a reduction in our reserves which is due to the prolonged pressures on the cost of heating and food, and the reduction of service user numbers after the pandemic. The Trustees are well aware it may take a number of years to rebuild our financial cushion, but the very fact we had reserves has meant we are able to continue providing our services during this turbulent time.

Total funds carried forward at 31 March 2024 stood at £277,909 of which £83,460 was represented by our inalienable leased property. The trustees have no discretion over this fixed asset so it does not form part of the reserves policy.

The ongoing inflation increases and the reduced attendance has meant that we have inevitably used a small amount of our reserves in the year 2023 to 2024 but plan to break even in 2024 to 2025, as we continue to believe that the charity can continue as a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by a governing constitution adopted on 11th November 2014 is registered as a charitable incorporated organisation under the Charities Acts. The charity was first created in 1984, the constitution is unchanged but the governance was modernised in 2014.

##### **Organisational structure**

Under the auspices of a board of 6 unpaid Trustees and the Charity Commission, the day to day running of the centre is the responsibility of a paid Manager, who is assisted by paid part-time staff and numerous volunteers. The charity also works closely with professional health workers, health care agencies and other voluntary and community organisations.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Policies and procedures are regularly reviewed and updated.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1159152

##### **Principal address**

Kingfisher Day Centre  
Laverstoke Lane  
Laverstoke  
Whitchurch  
Hampshire  
RG28 7NY

##### **Trustees**

Adrian Peter Lewis  
Ruth Knight  
Sheila Glyn-Owen  
Barry Jackman  
John Waterer  
Jane McKenzie  
Alan Stevens

Chairman  
Vice Chairman  
- resigned 17th January 2024

The Kingfisher Trust 2014

Report of the Trustees  
for the Year Ended 31st March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Approved by order of the board of trustees on *4th November 2024* ..... and signed on its behalf by:

*Adrian Lewis*

.....  
A P Lewis - Trustee

**Independent Examiner's Report to the Trustees of  
The Kingfisher Trust 2014**

**Independent examiner's report to the trustees of The Kingfisher Trust 2014**

I report to the charity trustees on my examination of the accounts of The Kingfisher Trust 2014 (the Trust) for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Kevin Wheeler FCA

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Date: 14/11/2024

**The Kingfisher Trust 2014**

**Statement of Financial Activities**  
**for the Year Ended 31st March 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	13,053	-	13,053	17,500
<b>Charitable activities</b>					
In furtherance of the charity's objectives	4	178,834	-	178,834	152,461
Investment income	3	3,228	-	3,228	1,069
<b>Total</b>		195,115	-	195,115	171,030
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
In furtherance of the charity's objectives	5	218,702	-	218,702	212,463
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	13	(23,587)	-	(23,587)	(41,433)
		95	(95)	-	-
<b>Net movement in funds</b>		(23,492)	(95)	(23,587)	(41,433)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		301,401	1,035	302,436	343,869
<b>TOTAL FUNDS CARRIED FORWARD</b>		277,909	940	278,849	302,436

The notes form part of these financial statements

**The Kingfisher Trust 2014**

**Statement of Financial Position**  
**31st March 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	102,085	-	102,085	120,115
<b>CURRENT ASSETS</b>					
Debtors	11	8,799	-	8,799	6,482
Cash at bank and in hand		170,599	940	171,539	180,906
		<u>179,398</u>	<u>940</u>	<u>180,338</u>	<u>187,388</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(3,574)	-	(3,574)	(5,067)
<b>NET CURRENT ASSETS</b>		<u>175,824</u>	<u>940</u>	<u>176,764</u>	<u>182,321</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>277,909</u>	<u>940</u>	<u>278,849</u>	<u>302,436</u>
<b>NET ASSETS</b>		<u>277,909</u>	<u>940</u>	<u>278,849</u>	<u>302,436</u>
<b>FUNDS</b>					
Unrestricted funds:					
General fund	13			194,449	211,081
Long leasehold premises				83,460	90,320
				<u>277,909</u>	<u>301,401</u>
Restricted funds				<u>940</u>	<u>1,035</u>
<b>TOTAL FUNDS</b>				<u>278,849</u>	<u>302,436</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A P Lewis - Trustee

**The Kingfisher Trust 2014**

**Notes to the Financial Statements**  
**for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Long leasehold	- in accordance with the property
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations	13,053	15,972
Gift aid	-	1,528
	<hr/>	<hr/>
	13,053	17,500
	<hr/> <hr/>	<hr/> <hr/>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

<b>3. INVESTMENT INCOME</b>			
		31.3.24	31.3.23
		£	£
Deposit account interest		3,228	1,069
		<u>          </u>	<u>          </u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>			
		31.3.24	31.3.23
	Activity	£	£
Client fees	In furtherance of the charity's objectives	114,946	106,146
Lunch income	In furtherance of the charity's objectives	1,771	1,729
HCC contract services	In furtherance of the charity's objectives	62,117	44,586
		<u>          </u>	<u>          </u>
		178,834	152,461
		<u>          </u>	<u>          </u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
		Direct	Support
		Costs (see	costs (see
		note 6)	note 7)
		£	£
In furtherance of the charity's objectives		218,642	60
		<u>          </u>	<u>          </u>
			Totals
			£
			218,702
			<u>          </u>
<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>			
		31.3.24	31.3.23
		£	£
Staff costs		159,296	150,483
Vehicle costs		5,940	6,080
Travel costs		425	274
Catering costs		8,911	8,921
Kitchen sundries		688	310
Client sundries		2,041	2,079
Insurance		2,526	4,338
Property costs		12,246	11,272
Repairs and renewals		3,045	5,050
Cleaning and laundry		2,097	1,361
Administration costs		2,337	2,679
Staff training		1,060	1,514
Depreciation		18,030	18,030
		<u>          </u>	<u>          </u>
		218,642	212,391
		<u>          </u>	<u>          </u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**7. SUPPORT COSTS**

	Finance £ <u>60</u>
In furtherance of the charity's objectives	

Support costs, included in the above, are as follows:

	31.3.24	31.3.23
	In	
	furtherance	Total
	of the	activities
	charity's	£
	objectives	£
	£	£
Bank charges	60	72
	<u>60</u>	<u>72</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**9. STAFF COSTS**

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

	31.3.24	31.3.23
Management (full time)	2	2
Caring staff and drivers (part time)	8	8
	<u>10</u>	<u>10</u>

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

**10. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2023 and 31st March 2024	138,338	5,435	50,679	194,452
	<u>138,338</u>	<u>5,435</u>	<u>50,679</u>	<u>194,452</u>
<b>DEPRECIATION</b>				
At 1st April 2023	48,018	5,430	20,889	74,337
Charge for year	6,860	-	11,170	18,030
	<u>54,878</u>	<u>5,430</u>	<u>32,059</u>	<u>92,367</u>
At 31st March 2024	54,878	5,430	32,059	92,367
	<u>54,878</u>	<u>5,430</u>	<u>32,059</u>	<u>92,367</u>
<b>NET BOOK VALUE</b>				
At 31st March 2024	83,460	5	18,620	102,085
	<u>83,460</u>	<u>5</u>	<u>18,620</u>	<u>102,085</u>
At 31st March 2023	90,320	5	29,790	120,115
	<u>90,320</u>	<u>5</u>	<u>29,790</u>	<u>120,115</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Other debtors	6,959	4,466
Prepayments	1,840	2,016
	<u>8,799</u>	<u>6,482</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	1,057	2,950
Taxation and social security	2,517	2,117
	<u>3,574</u>	<u>5,067</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	211,081	(16,727)	95	194,449
Long leasehold premises	90,320	(6,860)	-	83,460
	<u>301,401</u>	<u>(23,587)</u>	<u>95</u>	<u>277,909</u>
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	(95)	940
	<u>302,436</u>	<u>(23,587)</u>	<u>-</u>	<u>278,849</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	195,115	(211,842)	(16,727)
Long leasehold premises	-	(6,860)	(6,860)
	<u>195,115</u>	<u>(218,702)</u>	<u>(23,587)</u>
<b>TOTAL FUNDS</b>	<u>195,115</u>	<u>(218,702)</u>	<u>(23,587)</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	245,654	(34,573)	211,081
Long leasehold premises	97,180	(6,860)	90,320
	<hr/>	<hr/>	<hr/>
	342,834	(41,433)	301,401
<b>Restricted funds</b>			
Dementia Discretionary Fund	1,035	-	1,035
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>343,869</u>	<u>(41,433)</u>	<u>302,436</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	171,030	(205,603)	(34,573)
Long leasehold premises	-	(6,860)	(6,860)
	<hr/>	<hr/>	<hr/>
	171,030	(212,463)	(41,433)
<b>TOTAL FUNDS</b>	<u>171,030</u>	<u>(212,463)</u>	<u>(41,433)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	245,654	(51,300)	95	194,449
Long leasehold premises	97,180	(13,720)	-	83,460
	<hr/>	<hr/>	<hr/>	<hr/>
	342,834	(65,020)	95	277,909
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	(95)	940
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>343,869</u>	<u>(65,020)</u>	<u>-</u>	<u>278,849</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	366,145	(417,445)	(51,300)
Long leasehold premises	-	(13,720)	(13,720)
	<u>366,145</u>	<u>(431,165)</u>	<u>(65,020)</u>
<b>TOTAL FUNDS</b>	<u>366,145</u>	<u>(431,165)</u>	<u>(65,020)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

**The Kingfisher Trust 2014**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	13,053	15,972
Gift aid	-	1,528
	13,053	17,500
<b>Investment income</b>		
Deposit account interest	3,228	1,069
<b>Charitable activities</b>		
Client fees	114,946	106,146
Lunch income	1,771	1,729
HCC contract services	62,117	44,586
	178,834	152,461
<b>Total incoming resources</b>	195,115	171,030
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	159,296	150,483
Vehicle costs	5,940	6,080
Travel costs	425	274
Catering costs	8,911	8,921
Kitchen sundries	688	310
Client sundries	2,041	2,079
Insurance	2,526	4,338
Property costs	12,246	11,272
Repairs and renewals	3,045	5,050
Cleaning and laundry	2,097	1,361
Administration costs	2,337	2,679
Staff training	1,060	1,514
Depreciation: long leasehold	6,860	6,860
Depreciation: motor vehicles	11,170	11,170
	218,642	212,391
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	60	72
<b>Total resources expended</b>	218,702	212,463
<b>Net expenditure</b>	(23,587)	(41,433)

This page does not form part of the statutory financial statements

**THE KINGFISHER TRUST 2014**

England & Wales - Charity number 1159152

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2023**  
**for**  
**The Kingfisher Trust 2014**

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

**The Kingfisher Trust 2014**

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**The Kingfisher Trust 2014**  
**Report of the Trustees**  
**for the Year Ended 31st March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To promote the welfare of the sick, handicapped and aged who are resident in the Overton, Whitchurch, St Mary Bourne and surrounding areas of North Hampshire, in any manner which now or hereafter may be deemed by law, to be charitable by the provision and operation of a day centre, which shall be known as "The Kingfisher Day Centre".

**Significant activities**

The Trust provides day care for frail elderly people to enhance the quality of their lives, to enable them to live independently and to give respite to their carers. A lunch club is also provided to promote wider community engagement.

Most service users are collected from their homes and arrive at the centre in the charity's customised, disabled accessible minibus. The charity provides a wide range of group and individual activities and personal care during the day within a safe, relaxed and friendly family environment. The day centre has a lounge, a dining room, an area for arts and crafts, a quiet room and a kitchen. In addition there are well-equipped shower and toilet facilities, including two wet rooms with wheelchair access. All areas have been adapted for easy access by our service users.

**Public benefit**

The Trustees have given serious consideration to the Charity Commission's general guidance on public benefit when reviewing the trust's aims, objectives and in planning activities. This year public benefit has been achieved by enhancing the lives of our service users by the provision of support services.

**ACHIEVEMENT AND PERFORMANCE**

We have faced significant challenges this year, not only from the pandemic but also the 'cost of living' crisis which has impacted our food and energy costs significantly. More positively though, we have been able to support 83 families during the last year, which is a significant increase from the 45 supported during 2021 to 2022, although we are finding our service users are more frail when they start attending the Centre, therefore staying a shorter time. We are hoping that as we move away from the pandemic, service users and their families will seek us out before they are in crisis. We hope to increase attendance again during 2023 / 2024 to ensure we are able to break even in 2024 / 2025 as per our forecast. We remain positive about the need for our service and the quality of staff and activities on offer.

We focused heavily on staff training at the beginning of the year while we increased service user numbers, ensuring our staff are confident and competent with current working practices. We have been able to offer work placements to a record number of students this year, something that we would like to continue moving forward. The relationships made between our service users and the younger work experience students has been very valuable to both ages groups. On another positive note we have been able to triple our volunteers this year, defying the trend in the charity sector.

We were able to resume our wider public engagements this year which has not only increased the wellbeing of our service users but their families and friends too. We hope to continue to build on these new community links and re-establish our pre-pandemic ones, but it all takes time - markedly more time than we predicted.

Finally, I would like to offer my sincere thanks to all the staff, volunteers and fellow Trustees for their hard work during the past year.

## **The Kingfisher Trust 2014**

### **Report of the Trustees** **for the Year Ended 31st March 2023**

#### **FINANCIAL REVIEW**

##### **Financial position**

The Trustees have worked very hard to ensure the charity holds reserves amounting to between six and nine months' average expenditure plus the amount required to fund staff redundancy payments in the event of the closure of the Day Centre. This year has seen a reduction in our reserves which is due to the prolonged pressures on the cost of heating and food, and the reduction of service user numbers after the pandemic. The Trustees are well aware it may take a number of years to rebuild our financial cushion, but the very fact we had reserves has meant we are able to continue providing our services during this turbulent time.

Total funds carried forward at 31 March 2023 stood at £302,436 of which £90,320 was represented by our inalienable leased property. The trustees have no discretion over this fixed asset so it does not form part of the reserves policy.

The ongoing inflation increases and the reduced attendance has meant that we will inevitably use a small amount of our reserves in the year 2023 to 2024 before breaking even in 2024 to 2025, we continue to believe that the charity can continue as a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by a governing constitution adopted on 11th November 2014 is registered as a charitable incorporated organisation under the Charities Acts. The charity was first created in 1984, the constitution is unchanged but the governance was modernised in 2014.

##### **Organisational structure**

Under the auspices of a board of 7 unpaid Trustees and the Charity Commission, the day to day running of the centre is the responsibility of a paid Manager, who is assisted by paid part-time staff and numerous volunteers. The charity also works closely with professional health workers, health care agencies and other voluntary and community organisations.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Policies and procedures are regularly reviewed and updated.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1159152

##### **Principal address**

Kingfisher Day Centre  
Laverstoke Lane  
Laverstoke  
Whitchurch  
Hampshire  
RG28 7NY

##### **Trustees**

Adrian Peter Lewis  
Ruth Knight  
Sheila Glyn-Owen  
Barry Jackman  
John Waterer  
Jane McKenzie  
Alan Stevens

Chairman  
Vice Chairman

**The Kingfisher Trust 2014**

**Report of the Trustees**  
**for the Year Ended 31st March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Approved by order of the board of trustees on 14-12-2023..... and signed on its behalf by:

*A P Lewis*

.....  
A P Lewis - Trustee

Independent Examiner's Report to the Trustees of  
The Kingfisher Trust 2014

**Independent examiner's report to the trustees of The Kingfisher Trust 2014**

I report to the charity trustees on my examination of the accounts of The Kingfisher Trust 2014 (the Trust) for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Kevin Wheeler FCA

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Date: 21/12/23

**The Kingfisher Trust 2014**

**Statement of Financial Activities  
for the Year Ended 31st March 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	17,500	-	17,500	43,861
<b>Charitable activities</b>					
In furtherance of the charity's objectives	4	152,461	-	152,461	145,602
Investment income	3	1,069	-	1,069	171
Other income		-	-	-	4,500
<b>Total</b>		<u>171,030</u>	<u>-</u>	<u>171,030</u>	<u>194,134</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
In furtherance of the charity's objectives	5	212,463	-	212,463	184,864
<b>NET INCOME/(EXPENDITURE)</b>		(41,433)	-	(41,433)	9,270
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		342,834	1,035	343,869	334,599
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>301,401</u></u>	<u><u>1,035</u></u>	<u><u>302,436</u></u>	<u><u>343,869</u></u>

The notes form part of these financial statements

**The Kingfisher Trust 2014**

**Statement of Financial Position**  
**31st March 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	120,115	-	120,115	138,145
<b>CURRENT ASSETS</b>					
Debtors	12	6,482	-	6,482	8,880
Cash at bank and in hand		179,871	1,035	180,906	201,398
		<u>186,353</u>	<u>1,035</u>	<u>187,388</u>	<u>210,278</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(5,067)	-	(5,067)	(4,554)
<b>NET CURRENT ASSETS</b>		<u>181,286</u>	<u>1,035</u>	<u>182,321</u>	<u>205,724</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>301,401</u>	<u>1,035</u>	<u>302,436</u>	<u>343,869</u>
<b>NET ASSETS</b>		<u>301,401</u>	<u>1,035</u>	<u>302,436</u>	<u>343,869</u>
<b>FUNDS</b>					
Unrestricted funds:	14				
General fund				211,081	245,654
Long leasehold premises				90,320	97,180
				<u>301,401</u>	<u>342,834</u>
Restricted funds				<u>1,035</u>	<u>1,035</u>
<b>TOTAL FUNDS</b>				<u>302,436</u>	<u>343,869</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14.12.2023..... and were signed on its behalf by:

*A P Lewis*

.....  
A P Lewis - Trustee

## The Kingfisher Trust 2014

### Notes to the Financial Statements for the Year Ended 31st March 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Long leasehold	- in accordance with the property
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	15,972	13,361
Gift aid	1,528	3,996
Grants	-	26,504
	<u>17,500</u>	<u>43,861</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Coronavirus Job Retention Scheme	-	16,022
Local authorities Covid 19 support grants	-	10,482
	<u>          </u>	<u>          </u>
	-	26,504
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Deposit account interest	1,069	171
	<u>          </u>	<u>          </u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.23	31.3.22
		£	£
Client fees	In furtherance of the charity's objectives	106,146	89,670
Lunch income	In furtherance of the charity's objectives	1,729	753
HCC contract services	In furtherance of the charity's objectives	44,586	55,179
		<u>          </u>	<u>          </u>
		152,461	145,602
		<u>          </u>	<u>          </u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
In furtherance of the charity's objectives	212,391	72	212,463
	<u>          </u>	<u>          </u>	<u>          </u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.23	31.3.22
	£	£
Staff costs	150,483	141,195
Vehicle costs	6,080	5,039
Travel costs	274	196
Catering costs	8,921	6,620
Kitchen sundries	310	564
Client sundries	2,079	1,897
Insurance	4,338	1,715
Property costs	11,272	5,039
Repairs and renewals	5,050	4,237
Cleaning and laundry	1,361	1,866
Administration costs	2,679	2,576
Staff training	1,514	449
Replacement equipment	-	2,796
Depreciation	18,030	10,579
	<u>          </u>	<u>          </u>
	212,391	184,768
	<u>          </u>	<u>          </u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**7. SUPPORT COSTS**

	Finance £ <u>72</u>
In furtherance of the charity's objectives	

Support costs, included in the above, are as follows:

	31.3.23	31.3.22
	In	
	furtherance	
	of the	
	charity's	Total
	objectives	activities
	£	£
Bank charges	<u>72</u>	<u>96</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**9. STAFF COSTS**

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

	31.3.23	31.3.22
Management (full time)	2	2
Caring staff and drivers (part time)	8	8
	<u>10</u>	<u>10</u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	43,861	-	43,861
<b>Charitable activities</b>			
In furtherance of the charity's objectives	145,602	-	145,602
Investment income	171	-	171
Other income	4,500	-	4,500
<b>Total</b>	<u>194,134</u>	<u>-</u>	<u>194,134</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
In furtherance of the charity's objectives	184,864	-	184,864

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	9,270	-	9,270
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	333,564	1,035	334,599
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>342,834</u>	<u>1,035</u>	<u>343,869</u>

**11. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>COST</b>				
At 1st April 2022 and 31st March 2023	138,338	5,435	50,679	194,452
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1st April 2022	41,158	5,430	9,719	56,307
Charge for year	6,860	-	11,170	18,030
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2023	48,018	5,430	20,889	74,337
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31st March 2023	90,320	5	29,790	120,115
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2022	97,180	5	40,960	138,145
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other debtors	4,466	7,394
Prepayments	2,016	1,486
	<u>          </u>	<u>          </u>
	6,482	8,880
	<u>          </u>	<u>          </u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	2,950	1,426
Taxation and social security	2,117	3,128
	<u>5,067</u>	<u>4,554</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	245,654	(34,573)	211,081
Long leasehold premises	97,180	(6,860)	90,320
	<u>342,834</u>	<u>(41,433)</u>	<u>301,401</u>
<b>Restricted funds</b>			
Dementia Discretionary Fund	1,035	-	1,035
	<u>343,869</u>	<u>(41,433)</u>	<u>302,436</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	171,030	(205,603)	(34,573)
Long leasehold premises	-	(6,860)	(6,860)
	<u>171,030</u>	<u>(212,463)</u>	<u>(41,433)</u>
<b>TOTAL FUNDS</b>	<u>171,030</u>	<u>(212,463)</u>	<u>(41,433)</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	295,564	9,270	(59,180)	245,654
Minibus appeal	38,000	-	(38,000)	-
Long leasehold premises	-	-	97,180	97,180
	<u>333,564</u>	<u>9,270</u>	<u>-</u>	<u>342,834</u>
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	-	1,035
	<u>334,599</u>	<u>9,270</u>	<u>-</u>	<u>343,869</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	194,134	(184,864)	9,270
<b>TOTAL FUNDS</b>	<u>194,134</u>	<u>(184,864)</u>	<u>9,270</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	295,564	(25,303)	(59,180)	211,081
Minibus appeal	38,000	-	(38,000)	-
Long leasehold premises	-	(6,860)	97,180	90,320
	<u>333,564</u>	<u>(32,163)</u>	-	<u>301,401</u>
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	-	1,035
<b>TOTAL FUNDS</b>	<u>334,599</u>	<u>(32,163)</u>	<u>-</u>	<u>302,436</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	365,164	(390,467)	(25,303)
Long leasehold premises	-	(6,860)	(6,860)
	<u>365,164</u>	<u>(397,327)</u>	<u>(32,163)</u>
<b>TOTAL FUNDS</b>	<u>365,164</u>	<u>(397,327)</u>	<u>(32,163)</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

**The Kingfisher Trust 2014**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,972	13,361
Gift aid	1,528	3,996
Grants	-	26,504
	17,500	43,861
<b>Investment income</b>		
Deposit account interest	1,069	171
<b>Charitable activities</b>		
Client fees	106,146	89,670
Lunch income	1,729	753
HCC contract services	44,586	55,179
	152,461	145,602
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	4,500
	-	4,500
<b>Total incoming resources</b>	171,030	194,134
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	150,483	141,195
Vehicle costs	6,080	5,039
Travel costs	274	196
Catering costs	8,921	6,620
Kitchen sundries	310	564
Client sundries	2,079	1,897
Insurance	4,338	1,715
Property costs	11,272	5,039
Repairs and renewals	5,050	4,237
Cleaning and laundry	1,361	1,866
Administration costs	2,679	2,576
Staff training	1,514	449
Replacement equipment	-	2,796
Depreciation: long leasehold	6,860	6,860
Depreciation: motor vehicles	11,170	3,719
	212,391	184,768
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	72	96
	72	96
<b>Total resources expended</b>	212,463	184,864
<b>Net (expenditure)/income</b>	(41,433)	9,270

This page does not form part of the statutory financial statements

**THE KINGFISHER TRUST 2014**

England & Wales - Charity number 1159152

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2022  
for  
The Kingfisher Trust 2014

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

**The Kingfisher Trust 2014**

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for the Year Ended 31st March 2022**

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## **The Kingfisher Trust 2014**

### **Report of the Trustees for the Year Ended 31st March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the welfare of the sick, handicapped and aged who are resident in the Overton, Whitchurch, St Mary Bourne and surrounding areas of North Hampshire, in any manner which now or hereafter may be deemed by law, to be charitable by the provision and operation of a day centre, which shall be known as "The Kingfisher Day Centre".

##### **Significant activities**

The Trust provides day care for frail elderly people to enhance the quality of their lives, to enable them to live independently and to give respite to their carers. A lunch club is also provided to promote wider community engagement.

Most service users are collected from their homes and arrive at the centre in the charity's customised, disabled accessible minibus. The charity provides a wide range of group and individual activities and personal care during the day within a safe, relaxed and friendly family environment. The day centre has a lounge, a dining room, an area for arts and crafts, a quiet room and a kitchen. In addition there are well-equipped shower and toilet facilities, including two wet rooms with wheelchair access. All areas have been adapted for easy access by our service users.

##### **Public benefit**

The trustees have given serious consideration to the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning activities. This year public benefit has been achieved by its enhancing the lives of its service users by the provision of support services and the education of the wider community in their requirements.

#### **ACHIEVEMENT AND PERFORMANCE**

This report has been written with the knowledge that as the 2021 - 2022 financial year ends we are still dealing with COVID and it is significantly impacting our services. Although we are able to increase building based provision it is nowhere near the capacity it was pre-Covid. While we are optimistic that we will be able to increase club members we recognise this may take significantly longer than we had hoped within our strategic planning last year.

On a more positive note, we have been able to purchase a new minibus for our service users. It took nearly 8 years of fundraising, a pandemic and a chip shortage but we finally took delivery in January. This ensures the reliability of our transport provision which is greatly needed due to our rural location. The new minibus has reduced the maintenance costs that the Charity has had to endure and will hopefully reduce staff stress now that its reliability can be assured, although, due to World events the cost of fuel will increase.

We have been able to support 45 families during the last year whether that be with building based or remote support and we hope to increase that in the next year. We have been unable to run any fundraising events so we have relied heavily on Government Grants and the Furlough scheme to keep our Charity financially viable.

Finally, we would like to thank all the staff, volunteers and fellow Trustees for their hard work during the past year.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Trustees have worked very hard to ensure the Charity holds reserves amounting to between six and nine months' average expenditure plus the amount required to fund staff redundancy payments in the event of closure of the Day Centre.

Total funds carried forward at 31 March 2022 stood at £343,870 of which £97,180 was represented by our inalienable leased property. The trustees have no discretion over this fixed asset so it does not form part of the reserves policy.

The ongoing uncertainty and the reduced attendance has meant that we will inevitably use some of this reserve while we build the capacity again. We continue to believe that the Charity can continue as a going concern.

**The Kingfisher Trust 2014**

**Report of the Trustees**  
**for the Year Ended 31st March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by a governing constitution adopted on 11th November 2014 and is registered as a charitable incorporated organisation under the Charities Acts.

**Organisational structure**

Under the auspices of a board of 7 unpaid Trustees and the Charity Commission, the day to day running of the centre is the responsibility of a paid Manager, who is assisted by paid part-time staff and numerous volunteers. The charity also works closely with professional health workers, health care agencies and other voluntary and community organisations.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Policies and procedures are regularly reviewed and updated.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1159152

**Principal address**

Kingfisher Day Centre  
Laverstoke Lane  
Laverstoke  
Whitchurch  
Hampshire  
RG28 7NY

**Trustees**

Adrian Peter Lewis  
Ruth Knight  
Sheila Glyn-Owen  
Barry Jackman  
John Waterer  
Jane McKenzie  
Alan Stevens

Chairman  
Vice Chairman

**Independent Examiner**

Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Approved by order of the board of trustees on 12-01-2023 and signed on its behalf by:

*Adrian Lewis*

.....  
A P Lewis - Trustee

**Independent Examiner's Report to the Trustees of  
The Kingfisher Trust 2014**

**Independent examiner's report to the trustees of The Kingfisher Trust 2014**

I report to the charity trustees on my examination of the accounts of The Kingfisher Trust 2014 (the Trust) for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Date: 20 January 2023

**The Kingfisher Trust 2014**

**Statement of Financial Activities**  
**for the Year Ended 31st March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	43,861	-	43,861	199,663
<b>Charitable activities</b>					
In furtherance of the charity's objectives		145,602	-	145,602	18,448
Investment income	3	171	-	171	233
Other income		4,500	-	4,500	-
<b>Total</b>		<u>194,134</u>	<u>-</u>	<u>194,134</u>	<u>218,344</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
In furtherance of the charity's objectives		184,864	-	184,864	168,471
<b>NET INCOME</b>		9,270	-	9,270	49,873
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		333,564	1,035	334,599	284,726
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>342,834</u>	<u>1,035</u>	<u>343,869</u>	<u>334,599</u>

The notes form part of these financial statements

**The Kingfisher Trust 2014**

**Statement of Financial Position**

**31st March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	138,145	-	138,145	104,044
<b>CURRENT ASSETS</b>					
Debtors	12	8,880	-	8,880	208
Cash at bank and in hand		200,363	1,035	201,398	233,684
		<u>209,243</u>	<u>1,035</u>	<u>210,278</u>	<u>233,892</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(4,554)	-	(4,554)	(3,337)
		<u>204,689</u>	<u>1,035</u>	<u>205,724</u>	<u>230,555</u>
<b>NET CURRENT ASSETS</b>					
		<u>342,834</u>	<u>1,035</u>	<u>343,869</u>	<u>334,599</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>342,834</u>	<u>1,035</u>	<u>343,869</u>	<u>334,599</u>
<b>NET ASSETS</b>					
		<u>342,834</u>	<u>1,035</u>	<u>343,869</u>	<u>334,599</u>
<b>FUNDS</b>					
	14				
Unrestricted funds:					
General fund				245,654	295,564
Minibus appeal				-	38,000
Long leasehold premises				97,180	-
				<u>342,834</u>	<u>333,564</u>
Restricted funds				<u>1,035</u>	<u>1,035</u>
<b>TOTAL FUNDS</b>				<u>343,869</u>	<u>334,599</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12-01-2023 and were signed on its behalf by:

*A P Lewis*

A P Lewis - Trustee

The notes form part of these financial statements

**The Kingfisher Trust 2014**

**Notes to the Financial Statements**  
**for the Year Ended 31st March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Long leasehold	- in accordance with the property
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.3.22	31.3.21
	£	£
Donations	13,361	19,374
Gift aid	3,996	-
Grants	26,504	180,289
	<u>43,861</u>	<u>199,663</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2022**

**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Coronavirus Job Retention Scheme	16,022	63,756
Local authorities Covid 19 support grants	10,482	116,533
	26,504	180,289

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	171	233
	171	233

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.22	31.3.21
	Activity	£	£
Client fees	In furtherance of the charity's objectives	89,670	18,355
Lunch income	In furtherance of the charity's objectives	753	93
HCC contract services	In furtherance of the charity's objectives	55,179	-
		145,602	18,448

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
In furtherance of the charity's objectives	184,768	96	184,864
	184,768	96	184,864

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.22	31.3.21
	£	£
Staff costs	141,195	135,497
Vehicle costs	5,039	5,237
Travel costs	196	151
Catering costs	6,620	1,552
Kitchen sundries	564	208
Client sundries	1,897	1,223
Insurance	1,715	2,334
Property costs	5,039	5,261
Repairs and renewals	4,237	4,290
Cleaning and laundry	1,866	2,571
Administration costs	2,576	2,466
Staff training	449	757
Replacement equipment	2,796	-
Depreciation	10,579	6,860
	184,768	168,407

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2022**

**7. SUPPORT COSTS**

	Finance £ <u>96</u>
In furtherance of the charity's objectives	

Support costs, included in the above, are as follows:

	31.3.22	31.3.21
	In	
	furtherance	
	of the	
	charity's	Total
	objectives	activities
	£	£
Bank charges	<u>96</u>	<u>64</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**9. STAFF COSTS**

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

	31.3.22	31.3.21
Management (full time)	2	2
Caring staff and drivers (part time)	8	8
	<u>10</u>	<u>10</u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	199,663	-	199,663
<b>Charitable activities</b>			
In furtherance of the charity's objectives	18,448	-	18,448
Investment income	<u>233</u>	-	<u>233</u>
<b>Total</b>	<u>218,344</u>	-	<u>218,344</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
In furtherance of the charity's objectives	168,471	-	168,471
<b>NET INCOME</b>	49,873	-	49,873

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2022**

<b>10.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				
		Unrestricted funds £	Restricted fund £	Total funds £	
	<b>RECONCILIATION OF FUNDS</b>				
	<b>Total funds brought forward</b>	283,691	1,035	284,726	
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>333,564</u>	<u>1,035</u>	<u>334,599</u>	
<b>11.</b>	<b>TANGIBLE FIXED ASSETS</b>				
		Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
	<b>COST</b>				
	At 1st April 2021	138,338	5,435	28,220	171,993
	Additions	-	-	44,679	44,679
	Disposals	-	-	(22,220)	(22,220)
	At 31st March 2022	<u>138,338</u>	<u>5,435</u>	<u>50,679</u>	<u>194,452</u>
	<b>DEPRECIATION</b>				
	At 1st April 2021	34,299	5,430	28,220	67,949
	Charge for year	6,859	-	3,719	10,578
	Eliminated on disposal	-	-	(22,220)	(22,220)
	At 31st March 2022	<u>41,158</u>	<u>5,430</u>	<u>9,719</u>	<u>56,307</u>
	<b>NET BOOK VALUE</b>				
	At 31st March 2022	<u>97,180</u>	<u>5</u>	<u>40,960</u>	<u>138,145</u>
	At 31st March 2021	<u>104,039</u>	<u>5</u>	<u>-</u>	<u>104,044</u>
<b>12.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			31.3.22 £	31.3.21 £	
	Other debtors		7,394	135	
	Prepayments		1,486	73	
			<u>8,880</u>	<u>208</u>	

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade creditors	1,426	1,449
Taxation and social security	3,128	1,888
	4,554	3,337
	4,554	3,337

**14. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	295,564	9,270	(59,180)	245,654
Minibus appeal	38,000	-	(38,000)	-
Long leasehold premises	-	-	97,180	97,180
	333,564	9,270	-	342,834
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	-	1,035
	334,599	9,270	-	343,869
<b>TOTAL FUNDS</b>	334,599	9,270	-	343,869

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	194,134	(184,864)	9,270
	194,134	(184,864)	9,270
<b>TOTAL FUNDS</b>	194,134	(184,864)	9,270

**Comparatives for movement in funds**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	245,691	49,873	295,564
Minibus appeal	38,000	-	38,000
	283,691	49,873	333,564
<b>Restricted funds</b>			
Dementia Discretionary Fund	1,035	-	1,035
	284,726	49,873	334,599
<b>TOTAL FUNDS</b>	284,726	49,873	334,599

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2022**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	218,344	(168,471)	49,873
<b>TOTAL FUNDS</b>	<u>218,344</u>	<u>(168,471)</u>	<u>49,873</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	245,691	59,143	(59,180)	245,654
Minibus appeal	38,000	-	(38,000)	-
Long leasehold premises	-	-	97,180	97,180
	<u>283,691</u>	<u>59,143</u>	<u>-</u>	<u>342,834</u>
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	-	1,035
<b>TOTAL FUNDS</b>	<u>284,726</u>	<u>59,143</u>	<u>-</u>	<u>343,869</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	412,478	(353,335)	59,143
<b>TOTAL FUNDS</b>	<u>412,478</u>	<u>(353,335)</u>	<u>59,143</u>

The Kingfisher Trust 2014

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**The Kingfisher Trust 2014**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	13,361	19,374
Gift aid	3,996	-
Grants	26,504	180,289
	43,861	199,663
<b>Investment income</b>		
Deposit account interest	171	233
<b>Charitable activities</b>		
Client fees	89,670	18,355
Lunch income	753	93
HCC contract services	55,179	-
	145,602	18,448
<b>Other income</b>		
Gain on sale of tangible fixed assets	4,500	-
	194,134	218,344
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	141,195	135,497
Vehicle costs	5,039	5,237
Travel costs	196	151
Catering costs	6,620	1,552
Kitchen sundries	564	208
Client sundries	1,897	1,223
Insurance	1,715	2,334
Property costs	5,039	5,261
Repairs and renewals	4,237	4,290
Cleaning and laundry	1,866	2,571
Administration costs	2,576	2,466
Staff training	449	757
Replacement equipment	2,796	-
Depreciation: long leasehold	6,860	6,860
Depreciation: motor vehicles	3,719	-
	184,768	168,407
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	96	64
	184,864	168,471
<b>Total resources expended</b>	184,864	168,471
<b>Net income</b>	9,270	49,873

This page does not form part of the statutory financial statements

**THE KINGFISHER TRUST 2014**

England & Wales - Charity number 1159152

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2021  
for  
The Kingfisher Trust 2014

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

**The Kingfisher Trust 2014**

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for the Year Ended 31st March 2021**

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**The Kingfisher Trust 2014**

**Report of the Trustees  
for the Year Ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To promote the welfare of the sick, handicapped and aged who are resident in the Overton, Whitchurch, St Mary Bourne and surrounding areas of North Hampshire, in any manner which now or hereafter may be deemed by law, to be charitable by the provision and operation of a day centre, which shall be known as "The Kingfisher Day Centre".

**Significant activities**

The Trust provides day care for frail elderly people to enhance the quality of their lives, to enable them to live independently and to give respite to their carers. A lunch club is also provided to promote wider community engagement.

Most service users are collected from their homes and arrive at the centre in the charity's customised, disabled accessible minibus. The charity provides a wide range of group and individual activities and personal care during the day within a safe, relaxed and friendly family environment. The day centre has a lounge, a dining room, an area for arts and crafts, a quiet room and a kitchen. In addition there are well-equipped shower and toilet facilities, including two wet rooms with wheelchair access. All areas have been adapted for easy access by our service users.

**Public benefit**

The trustees have given serious consideration to the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning activities. This year public benefit has been achieved by its enhancing the lives of its service users by the provision of support services and the education of the wider community in their requirements.

## The Kingfisher Trust 2014

### Report of the Trustees for the Year Ended 31st March 2021

#### **ACHIEVEMENT AND PERFORMANCE**

During March 2020 we supported 52 separate families and offered 28 places each day. We were thriving. The onset of the COVID-19 tested staff to their limits. The pandemic forced us to close at the end of March. There was no time to plan, but we quickly devised a strategy to support our existing service users while they were forced to stay at home. We provided telephone wellbeing calls, activity packs, doorstep checks, shopping, and amongst other things collected and delivered repeat prescriptions. We were quick to provide one-to-one support, firstly outside and later inside as soon as government guidelines allowed, and in due course increased to building based services to groups of six users. We are very lucky in as much as we were able to divide our building and staff into two completely discrete areas enabling us to support twelve people each day. As government guidance changed throughout the year we remained flexible and increased or decreased building based provision and remote support in line with the guidance at the time. A "if we got through this we can do anything" attitude from staff and service users has focused everyone's thoughts on what is important to us.

We have seen a marked deterioration in our returning service users, whether due to loss of muscle mass through not moving about, or loss of cognitive ability due to lack of stimulation and encouragement. We are seeing a rise in mental health issues already and believe they will increase over the coming years.

Financially we have been blessed. The local community have supported us and the furlough scheme has enabled us to retain all but one staff member. Numerous grants and donations have meant we are able to continue into the new financial year with renewed optimism, and we have developed better planning skills and resilience. We are very grateful for all the support we have received during this unprecedented time.

Our service user numbers have significantly reduced but staff and Trustees are optimistic we will rebuild quickly. The future may be uncertain at the moment but our Day Centre is an asset to the community and it is very evident that our wider community want us to continue and will help us in any way they can.

Our minibus replacement fund-raising has taken a back seat this year but we have been able to ensure our savings for a minibus are ring-walled and as we gradually reopen, as when guidance allows, we will continue to fundraise and save.

Finally, I would like to take this opportunity to welcome Alan Stevens to the team of Trustees and express my thanks to all our staff, our band of volunteers and my fellow Trustees for all their dedicated hard work in what has been a particularly difficult year.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Trustees have worked very hard to be able to hold reserves amounting to between six and nine months' average expenditure plus the amount required to fund staff redundancy payments in the event of closure of the Day Centre, this has been achieved and has left us in a relatively stable position during 2020 - 2021. We continue to believe that the Charity can continue as a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by a governing constitution adopted on 11th November 2014 and is registered as a charitable incorporated organisation under the Charities Acts.

##### **Organisational structure**

Under the auspices of a board of 6 unpaid Trustees and the Charity Commission, the day to day running of the centre is the responsibility of a paid Manager, who is assisted by paid part-time staff and numerous volunteers. The charity also works closely with professional health workers, health care agencies and other voluntary and community organisations.

The Trustees meet on a minimum of six times a year and on further occasions if required.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Policies and procedures are regularly reviewed and updated.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1159152

**The Kingfisher Trust 2014**

**Report of the Trustees  
for the Year Ended 31st March 2021**

**Principal address**

Kingfisher Day Centre  
Laverstoke Lane  
Laverstoke  
Whitchurch  
Hampshire  
RG28 7NY

**Trustees**

Adrian Peter Lewis  
Ruth Knight  
Sheila Glyn-Owen  
Barry Jackman  
John Waterer  
Jane McKenzie  
Alan Stevens

Chairman  
Vice Chairman

Appointed 18 May 2021

**Independent Examiner**

Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Approved by order of the board of trustees on 19-01-2022 and signed on its behalf by:

*Adrian Lewis*

.....  
A P Lewis - Trustee

**Independent Examiner's Report to the Trustees of  
The Kingfisher Trust 2014**

**Independent examiner's report to the trustees of The Kingfisher Trust 2014**

I report to the charity trustees on my examination of the accounts of The Kingfisher Trust 2014 (the Trust) for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Date: 20/1/2022

**The Kingfisher Trust 2014**

**Statement of Financial Activities**  
**for the Year Ended 31st March 2021**

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	199,663	-	199,663	13,059
<b>Charitable activities</b>					
In furtherance of the charity's objectives	5	18,448	-	18,448	194,700
Other trading activities	3	-	-	-	2,666
Investment income	4	233	-	233	492
<b>Total</b>		<u>218,344</u>	<u>-</u>	<u>218,344</u>	<u>210,917</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
In furtherance of the charity's objectives	6	168,471	-	168,471	196,529
<b>NET INCOME</b>		<u>49,873</u>	<u>-</u>	<u>49,873</u>	<u>14,388</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>283,691</u>	<u>1,035</u>	<u>284,726</u>	<u>270,338</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>333,564</u></u>	<u><u>1,035</u></u>	<u><u>334,599</u></u>	<u><u>284,726</u></u>

The notes form part of these financial statements

**The Kingfisher Trust 2014**

**Statement of Financial Position**  
**31st March 2021**

	Notes	Unrestricted funds £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	104,044	-	104,044	110,904
<b>CURRENT ASSETS</b>					
Debtors	13	208	-	208	8,457
Cash at bank and in hand		232,649	1,035	233,684	168,960
		<u>232,857</u>	<u>1,035</u>	<u>233,892</u>	<u>177,417</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(3,337)	-	(3,337)	(3,595)
<b>NET CURRENT ASSETS</b>		<u>229,520</u>	<u>1,035</u>	<u>230,555</u>	<u>173,822</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		333,564	1,035	334,599	284,726
<b>NET ASSETS</b>		<u>333,564</u>	<u>1,035</u>	<u>334,599</u>	<u>284,726</u>
<b>FUNDS</b>					
Unrestricted funds:	15				
General fund				295,564	245,691
Minibus appeal				38,000	38,000
				<u>333,564</u>	<u>283,691</u>
Restricted funds				1,035	1,035
<b>TOTAL FUNDS</b>				<u>334,599</u>	<u>284,726</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19.01.2022 and were signed on its behalf by:

*A P Lewis*

A P Lewis - Trustee

## The Kingfisher Trust 2014

### Notes to the Financial Statements for the Year Ended 31st March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Long leasehold	-	in accordance with the property
Fixtures and fittings	-	15% on cost
Motor vehicles	-	25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	19,374	13,059
Grants	180,289	-
	<u>199,663</u>	<u>13,059</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Coronavirus Job Retention Scheme	63,756	-
Local authorities Covid 19 support grants	116,533	-
	<u>180,289</u>	<u>-</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2021**

<b>3. OTHER TRADING ACTIVITIES</b>			
		31.3.21	31.3.20
		£	£
Fundraising events		-	2,666
		<u>          </u>	<u>          </u>
<b>4. INVESTMENT INCOME</b>			
		31.3.21	31.3.20
		£	£
Deposit account interest		233	492
		<u>          </u>	<u>          </u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>			
		31.3.21	31.3.20
		£	£
Client fees	Activity		
	In furtherance of the charity's objectives	18,355	148,078
Lunch income	In furtherance of the charity's objectives	93	3,731
HCC contract services	In furtherance of the charity's objectives	-	42,891
		<u>          </u>	<u>          </u>
		18,448	194,700
		<u>          </u>	<u>          </u>
<b>6. CHARITABLE ACTIVITIES COSTS</b>			
		Direct	Support
		Costs (see	costs (see
		note 7)	note 8)
		£	£
In furtherance of the charity's objectives		168,407	64
		<u>          </u>	<u>          </u>
			Totals
			£
			168,471
			<u>          </u>
<b>7. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>			
		31.3.21	31.3.20
		£	£
Staff costs		135,497	141,155
Vehicle costs		5,237	8,789
Travel costs		151	359
Catering costs		1,552	11,755
Kitchen sundries		208	443
Client sundries		1,223	4,901
Insurance		2,334	2,405
Property costs		5,261	4,958
Repairs and renewals		4,290	5,517
Cleaning and laundry		2,571	4,216
Administration costs		2,466	2,907
Staff training		757	1,236
Depreciation		6,860	7,820
		<u>          </u>	<u>          </u>
		168,407	196,461
		<u>          </u>	<u>          </u>

The Kingfisher Trust 2014

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021

**8. SUPPORT COSTS**

		Finance
		£
In furtherance of the charity's objectives		64
		<u>64</u>

Support costs, included in the above, are as follows:

	31.3.21	31.3.20
	In	
	furtherance	
	of the	
	charity's	Total
	objectives	activities
	£	£
Bank charges	64	68
	<u>64</u>	<u>68</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**10. STAFF COSTS**

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

	31.3.21	31.3.20
Management (full time)	2	2
Caring staff and drivers (part time)	8	8
	<u>10</u>	<u>10</u>

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,059	-	13,059
<b>Charitable activities</b>			
In furtherance of the charity's objectives	194,700	-	194,700
Other trading activities	2,666	-	2,666
Investment income	492	-	492
	<u>210,917</u>	<u>-</u>	<u>210,917</u>
<b>Total</b>			
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
In furtherance of the charity's objectives	196,529	-	196,529

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<u>Unrestricted funds £</u>	<u>Restricted fund £</u>	<u>Total funds £</u>
<b>NET INCOME</b>	14,388	-	14,388
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	269,303	1,035	270,338
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>283,691</u>	<u>1,035</u>	<u>284,726</u>

**12. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2020 and 31st March 2021	<u>138,338</u>	<u>5,435</u>	<u>28,220</u>	<u>171,993</u>
 <b>DEPRECIATION</b>				
At 1st April 2020	27,439	5,430	28,220	61,089
Charge for year	<u>6,860</u>	-	-	<u>6,860</u>
At 31st March 2021	<u>34,299</u>	<u>5,430</u>	<u>28,220</u>	<u>67,949</u>
 <b>NET BOOK VALUE</b>				
At 31st March 2021	<u>104,039</u>	<u>5</u>	-	<u>104,044</u>
At 31st March 2020	<u>110,899</u>	<u>5</u>	-	<u>110,904</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Other debtors	135	7,184
Prepayments	<u>73</u>	<u>1,273</u>
	<u>208</u>	<u>8,457</u>

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2021**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	1,449	1,200
Taxation and social security	1,888	2,395
	3,337	3,595

**15. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	245,691	49,873	295,564
Minibus appeal	38,000	-	38,000
	283,691	49,873	333,564
<b>Restricted funds</b>			
Dementia Discretionary Fund	1,035	-	1,035
	284,726	49,873	334,599
<b>TOTAL FUNDS</b>	284,726	49,873	334,599

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	218,344	(168,471)	49,873
	218,344	(168,471)	49,873
<b>TOTAL FUNDS</b>	218,344	(168,471)	49,873

**Comparatives for movement in funds**

	At 1.4.19	Net movement in funds	Transfers between funds	At 31.3.20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	251,771	14,388	(20,468)	245,691
Minibus appeal	17,532	-	20,468	38,000
	269,303	14,388	-	283,691
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	-	1,035
	270,338	14,388	-	284,726
<b>TOTAL FUNDS</b>	270,338	14,388	-	284,726

**The Kingfisher Trust 2014**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	210,917	(196,529)	14,388
<b>TOTAL FUNDS</b>	<u>210,917</u>	<u>(196,529)</u>	<u>14,388</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	251,771	64,261	(20,468)	295,564
Minibus appeal	17,532	-	20,468	38,000
	<u>269,303</u>	<u>64,261</u>	<u>-</u>	<u>333,564</u>
<b>Restricted funds</b>				
Dementia Discretionary Fund	1,035	-	-	1,035
<b>TOTAL FUNDS</b>	<u>270,338</u>	<u>64,261</u>	<u>-</u>	<u>334,599</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	429,261	(365,000)	64,261
<b>TOTAL FUNDS</b>	<u>429,261</u>	<u>(365,000)</u>	<u>64,261</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**The Kingfisher Trust 2014**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	19,374	13,059
Grants	180,289	-
	199,663	13,059
<b>Other trading activities</b>		
Fundraising events	-	2,666
<b>Investment income</b>		
Deposit account interest	233	492
<b>Charitable activities</b>		
Client fees	18,355	148,078
Lunch income	93	3,731
HCC contract services	-	42,891
	18,448	194,700
<b>Total incoming resources</b>	218,344	210,917
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	135,497	141,155
Vehicle costs	5,237	8,789
Travel costs	151	359
Catering costs	1,552	11,755
Kitchen sundries	208	443
Client sundries	1,223	4,901
Insurance	2,334	2,405
Property costs	5,261	4,958
Repairs and renewals	4,290	5,517
Cleaning and laundry	2,571	4,216
Administration costs	2,466	2,907
Staff training	757	1,236
Depreciation: long leasehold	6,860	6,860
Depreciation: fixtures	-	960
	168,407	196,461
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	64	68
<b>Total resources expended</b>	168,471	196,529
<b>Net income</b>	49,873	14,388

This page does not form part of the statutory financial statements