

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	199,663	-	199,663	13,059
Charitable activities					
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
Total		<u>218,344</u>	<u>-</u>	<u>218,344</u>	<u>210,917</u>
EXPENDITURE ON					
Charitable activities					
In furtherance of the charity's objectives	6	168,471	-	168,471	196,529
NET INCOME		<u>49,873</u>	<u>-</u>	<u>49,873</u>	<u>14,388</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		283,691	1,035	284,726	270,338
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	12	104,044	-	104,044	110,904
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	14	(3,337)	-	(3,337)	(3,595)
NET CURRENT ASSETS		<u>229,520</u>	<u>1,035</u>	<u>230,555</u>	<u>173,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>333,564</u>	<u>1,035</u>	<u>334,599</u>	<u>284,726</u>
NET ASSETS		<u>333,564</u>	<u>1,035</u>	<u>334,599</u>	<u>284,726</u>
FUNDS	15				
Unrestricted funds:					
General fund				295,564	245,691
Minibus appeal				38,000	38,000
				<u>333,564</u>	<u>283,691</u>
Restricted funds				<u>1,035</u>	<u>1,035</u>
TOTAL FUNDS				<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

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	-	2,666
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	233	492
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Client fees	18,355	148,078
Lunch income	93	3,731
HCC contract services	-	42,891
	<u> </u>	<u> </u>
	18,448	194,700
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
In furtherance of the charity's objectives	168,407	64	168,471
	<u> </u>	<u> </u>	<u> </u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	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 In furtherance of the charity's objectives £	31.3.20 Total 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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,059	-	13,059
Charitable activities			
In furtherance of the charity's objectives	194,700	-	194,700
Other trading activities	2,666	-	2,666
Investment income	492	-	492
Total	<u>210,917</u>	<u>-</u>	<u>210,917</u>
EXPENDITURE ON			
Charitable activities			
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

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

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2020 and 31st March 2021	<u>138,338</u>	<u>5,435</u>	<u>28,220</u>	<u>171,993</u>
DEPRECIATION				
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>
NET BOOK VALUE				
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
	<u>3,337</u>	<u>3,595</u>

15. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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 £
Unrestricted funds			
General fund	210,917	(196,529)	14,388
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
Dementia Discretionary Fund	1,035	-	-	1,035
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	429,261	(365,000)	64,261
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,374	13,059
Grants	180,289	-
	<hr/>	<hr/>
	199,663	13,059
Other trading activities		
Fundraising events	-	2,666
Investment income		
Deposit account interest	233	492
Charitable activities		
Client fees	18,355	148,078
Lunch income	93	3,731
HCC contract services	-	42,891
	<hr/>	<hr/>
	18,448	194,700
Total incoming resources	<hr/>	<hr/>
	218,344	210,917
EXPENDITURE		
Charitable activities		
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
	<hr/>	<hr/>
	168,407	196,461
Support costs		
Finance		
Bank charges	64	68
	<hr/>	<hr/>
Total resources expended	168,471	196,529
	<hr/>	<hr/>
Net income	49,873	14,388
	<hr/>	<hr/>