

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 Shrubbbery
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:



.....
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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	43,861	-	43,861	199,663
Charitable activities					
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	-
Total		<u>194,134</u>	<u>-</u>	<u>194,134</u>	<u>218,344</u>
EXPENDITURE ON					
Charitable activities	5				
In furtherance of the charity's objectives		184,864	-	184,864	168,471
NET INCOME		<u>9,270</u>	<u>-</u>	<u>9,270</u>	<u>49,873</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		333,564	1,035	334,599	284,726
TOTAL FUNDS CARRIED FORWARD		<u><u>342,834</u></u>	<u><u>1,035</u></u>	<u><u>343,869</u></u>	<u><u>334,599</u></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 £
FIXED ASSETS					
Tangible assets	11	138,145	-	138,145	104,044
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	13	(4,554)	-	(4,554)	(3,337)
NET CURRENT ASSETS		<u>204,689</u>	<u>1,035</u>	<u>205,724</u>	<u>230,555</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>342,834</u>	<u>1,035</u>	<u>343,869</u>	<u>334,599</u>
NET ASSETS		<u><u>342,834</u></u>	<u><u>1,035</u></u>	<u><u>343,869</u></u>	<u><u>334,599</u></u>
FUNDS	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>
TOTAL FUNDS				<u><u>343,869</u></u>	<u><u>334,599</u></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
	<u>26,504</u>	<u>180,289</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	171	233
	<u>171</u>	<u>233</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Client fees	89,670	18,355
Lunch income	753	93
HCC contract services	55,179	-
	<u>145,602</u>	<u>18,448</u>

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
	<u>184,768</u>	<u>96</u>	<u>184,864</u>

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
	<u>184,768</u>	<u>168,407</u>

The Kingfisher Trust 2014

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

7. SUPPORT COSTS

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

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	96	64
	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	199,663	-	199,663
Charitable activities			
In furtherance of the charity's objectives	18,448	-	18,448
Investment income	233	-	233
Total	<u>218,344</u>	<u>-</u>	<u>218,344</u>
EXPENDITURE ON			
Charitable activities			
In furtherance of the charity's objectives	168,471	-	168,471
NET INCOME	49,873	-	49,873

The Kingfisher Trust 2014

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	283,691	1,035	284,726
TOTAL FUNDS CARRIED FORWARD	<u>333,564</u>	<u>1,035</u>	<u>334,599</u>

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
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>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other debtors	7,394	135
Prepayments	<u>1,486</u>	<u>73</u>
	<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
	<u>4,554</u>	<u>3,337</u>

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
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>
Restricted funds				
Dementia Discretionary Fund	1,035	-	-	1,035
	<u>334,599</u>	<u>9,270</u>	<u>-</u>	<u>343,869</u>

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

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

Comparatives for 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>

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 £
Unrestricted funds			
General fund	218,344	(168,471)	49,873
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
Dementia Discretionary Fund	1,035	-	-	1,035
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	412,478	(353,335)	59,143
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,361	19,374
Gift aid	3,996	-
Grants	26,504	180,289
	<hr/> 43,861	<hr/> 199,663
Investment income		
Deposit account interest	171	233
Charitable activities		
Client fees	89,670	18,355
Lunch income	753	93
HCC contract services	55,179	-
	<hr/> 145,602	<hr/> 18,448
Other income		
Gain on sale of tangible fixed assets	4,500	-
	<hr/> 194,134	<hr/> 218,344
Total incoming resources		
EXPENDITURE		
Charitable activities		
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	-
	<hr/> 184,768	<hr/> 168,407
Support costs		
Finance		
Bank charges	96	64
	<hr/> 184,864	<hr/> 168,471
Total resources expended		
Net income	<hr/> 9,270	<hr/> 49,873

This page does not form part of the statutory financial statements