

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 Shrubby
14 Church Street
Whitchurch
Hampshire
RG28 7AB

The Kingfisher Trust 2014

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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:

Adam 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 Shrubby
14 Church Street
Whitchurch
Hampshire
RG28 7AB

Date: 26/9/25

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,217	-	24,217	13,053
Charitable activities	4				
In furtherance of the charity's objectives		223,516	-	223,516	178,834
Investment income	3	3,548	-	3,548	3,228
Total		<u>251,281</u>	<u>-</u>	<u>251,281</u>	<u>195,115</u>
EXPENDITURE ON					
Charitable activities	5				
In furtherance of the charity's objectives		<u>258,916</u>	<u>-</u>	<u>258,916</u>	<u>218,702</u>
NET INCOME/(EXPENDITURE)		(7,635)	-	(7,635)	(23,587)
RECONCILIATION OF FUNDS					
Total funds brought forward		277,909	940	278,849	302,436
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	10	84,055	-	84,055	102,085
CURRENT ASSETS					
Debtors	11	6,529	-	6,529	8,799
Cash at bank and in hand		184,489	940	185,429	171,539
		191,018	940	191,958	180,338
CREDITORS					
Amounts falling due within one year	12	(4,799)	-	(4,799)	(3,574)
NET CURRENT ASSETS		186,219	940	187,159	176,764
TOTAL ASSETS LESS CURRENT LIABILITIES		270,274	940	271,214	278,849
NET ASSETS		270,274	940	271,214	278,849
FUNDS	13				
Unrestricted funds:					
General fund				186,814	194,449
Long leasehold premises				83,460	83,460
				270,274	277,909
Restricted funds				940	940
TOTAL FUNDS				271,214	278,849

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	-
	<u>9,060</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>3,548</u>	<u>3,228</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Client fees	145,635	114,946
Lunch income	2,417	1,771
HCC contract services	75,464	62,117
	<u>223,516</u>	<u>178,834</u>

5. CHARITABLE ACTIVITIES COSTS

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

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
	<u>258,891</u>	<u>218,642</u>

The Kingfisher Trust 2014

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

7. SUPPORT COSTS

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

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

	31.3.25 In furtherance of the charity's objectives £	31.3.24 Total activities £
Bank charges	25	60
	<u>25</u>	<u>60</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>11</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 £
COST				
At 1st April 2024 and 31st March 2025	138,338	5,435	50,679	194,452
DEPRECIATION				
At 1st April 2024	54,878	5,430	32,059	92,367
Charge for year	6,860	-	11,170	18,030
At 31st March 2025	61,738	5,430	43,229	110,397
NET BOOK VALUE				
At 31st March 2025	76,600	5	7,450	84,055
At 31st March 2024	83,460	5	18,620	102,085

The Kingfisher Trust 2014

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
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>
Restricted funds			
Dementia Discretionary Fund	940	-	940
	<u>278,849</u>	<u>(7,635)</u>	<u>271,214</u>
TOTAL FUNDS			
	<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 £
Unrestricted funds			
General fund	251,281	(258,916)	(7,635)
	<u>251,281</u>	<u>(258,916)</u>	<u>(7,635)</u>
TOTAL FUNDS			
	<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 £
Unrestricted funds				
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>
Restricted funds				
Dementia Discretionary Fund	1,035	-	(95)	940
	<u>1,035</u>	<u>-</u>	<u>(95)</u>	<u>940</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
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>
Restricted funds				
Dementia Discretionary Fund	1,035	-	(95)	940
	<u>1,035</u>	<u>-</u>	<u>(95)</u>	<u>940</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	446,396	(470,758)	(24,362)
Long leasehold premises	-	(6,860)	(6,860)
	<hr/>	<hr/>	<hr/>
	446,396	(477,618)	(31,222)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,157	13,053
Grants	9,060	-
	<hr/> 24,217	<hr/> 13,053
Investment income		
Deposit account interest	3,548	3,228
Charitable activities		
Client fees	145,635	114,946
Lunch income	2,417	1,771
HCC contract services	75,464	62,117
	<hr/> 223,516	<hr/> 178,834
Total incoming resources	251,281	195,115
EXPENDITURE		
Charitable activities		
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/> 258,891	<hr/> 218,642
Support costs		
Finance		
Bank charges	25	60
Total resources expended	<hr/> 258,916	<hr/> 218,702
Net expenditure	<hr/> <hr/> (7,635)	<hr/> <hr/> (23,587)

This page does not form part of the statutory financial statements