

# THE WEEKEND DAY CENTRE FOR DEMENTIA CARE

England & Wales · Charity number 1168454

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-07-27

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

## Contact

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**Address** Weekend Day Centre  
Ada Kay House  
2a Annable Road  
Bredbury  
Stockport

**Phone** 01614835612

**Email** [info@weekenddaycentre.com](mailto:info@weekenddaycentre.com)

**Website** [www.weekenddaycentre.com](http://www.weekenddaycentre.com)

## Activities

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**Objects:** (1) TO PROMOTE THE RELIEF OF THOSE PEOPLE SUFFERING FROM DEMENTIA AND THE CARERS OF SUCH PEOPLE, BY THE PROVISION OF WEEKEND, WEEKDAY AND BANK HOLIDAY DAY CARE FACILITIES (2) TO PROVIDE FACILITIES FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH PEOPLE, IN THE INTERESTS OF SOCIAL WELFARE, HAVING NEED OF SUCH FACILITIES BY REASON OF THEIR INFIRMITY, DISABLEMENT OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

**Activities:** A day centre providing informal social day care for people living with dementia, and their carers, who reside within the boundaries of Stockport Metropolitan Borough Council. We offer a wide range of activities to suit all tastes for people who live with dementia including crafts, quizzes, bingo, games and gardening, as well as providing external entertainers such as singers.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- Stockport

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£475,524	£380,797	-	-
2024-07-31	£361,228	£346,148	-	-
2023-07-31	£360,062	£302,193	-	-
2022-07-31	£275,551	£204,016	-	-
2021-07-31	£133,886	£115,800	-	-

## Trustees

Name	Role	Appointed
<b>REBECCA CABREJAS</b>	Chair	2010-10-20
Emma Clay		2023-05-03
Helen Hinks		2017-08-05
Joanne Quinn		2025-04-10
Judith Quinn		2023-10-19
Linda Greaves		2014-10-18
Samantha Gayle Walters		2024-02-29

**THE WEEKEND DAY CENTRE FOR DEMENTIA CARE**

England & Wales - Charity number 1168454

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# Accounts

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Charity Number: 1168454

**The Weekend Day Centre for Dementia Care**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

# The Weekend Day Centre for Dementia Care

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# The Weekend Day Centre for Dementia Care

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Linda Greaves Rebecca Cabrejas Helen Hinks Emma Clay Judith Quinn Samantha Walters Joanne Quinn (Appointed 10 April 2025)
<b>Charity Number in England and Wales</b>	1168454
<b>Principal Address</b>	Ada Kay House 2A Annable Road Bredbury Stockport SK6 2DE
<b>Independent Examiner</b>	Steven Nixon BSc (Hons) FCCA Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
<b>Principal Bankers</b>	The Co-operative Bank PLC PO Box 250 Skelmersdale WN8 6WT
<b>Solicitors</b>	SAS Daniels 30 Greek Street Stockport SK3 8AD

# The Weekend Day Centre for Dementia Care

## TRUSTEES' REPORT

for the financial year ended 31 July 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 July 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Weekend Day Centre for Dementia Care present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 July 2025.

### **Mission, Objectives and Strategy**

#### **Objectives**

To promote the relief of those people suffering from Dementia and the carers of such people, by the provision of weekend, weekday and bank holiday care facilities.

To provide facilities for recreation and leisure time occupation with the objective of improving the conditions of life for such people, in the interests of life social welfare, having need of such facilities by reason of their infirmity, disablement or social and economic circumstances.

### **Structure, Governance and Management**

#### **Structure**

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

The governing document is dated 31 July 2016.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

#### **The methods used to recruit and appoint new charity trustees.**

Vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as below:

The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit on the number of charity trustees would not as a result be exceeded.

#### **Review of Activities, Achievements and Performance**

The charity provided relief for the carers of those suffering from Dementia and raised awareness to the public. The charity provides food, entertainment and other activities to those with Dementia.

The charity also raised funds from events as detailed below:

Raffles, Sponsored events and a Summer Fayre.

Through fundraising events the charity has raised awareness to those individuals suffering from Dementia.

Money received from billed services will allow the charity to purchase a building of its own that will increase the accessibility of care and make the building available to the public for other uses.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

# The Weekend Day Centre for Dementia Care

## TRUSTEES' REPORT

for the financial year ended 31 July 2025  
**Annual General Meeting 2025**

### **Manager's Report 2024-2025**

Welcome

Another year has absolutely flown by, we are still here providing amazing day care, support, activities and entertainment to our clients their families and carer's. Over 130 clients each week attend the centre whether it's for 1 day a week or 5. However many days they attend the team make sure they have a fabulous day, feel supported, relaxed and can make many of their own choices.

Our team old and new have great relationships with the families and it is important that they can come in and chat to us for any questions or support they feel they need. Our Senior Support workers put in so much thought, work and planning into organising the day's activities then the rest of the team follow through with helping it to run smoothly. We are all one big supportive team knowing when one person has to step away there is always someone ready to back them up. Special mention to Rebecca our Deputy and Zena who tends to the finances, both ladies always have my back and step into any position if needed to make the day run smoothly.

To Rebecca, our Chair, thank you for always being there for us, especially making yourself available if we need you. To Rebecca and all the committee members who give up your free time for all the necessary important decisions, and all your knowledge we could not do without each and everyone of you.

Another successful Christmas outing, Summer Fayre and yearly raffles, we have been really lucky with donations, people being sponsored for activities and lots of donations that we have been selling on our bargain table. At the Summer Fayre we raised over £1900 due to fabulous raffle prizes and families selling tickets for us. Thank you to Music Magpie for choosing us to be their charity of the year and donating amazing prizes, already within the last 3 months we have had a few thousand pounds from their company. Thank you to the Rice Family and the Richardsons for your amazing donations; we are so grateful to you all.

I can honestly say that I am so proud still to be here at the centre for over 30 years I have laughed so much whilst working and cried with my clients and their families, I know the centre has had a massive impact on my life & whilst I have been happy in my work my day gets better as soon as the clients come through the door.

The place to be is The Weekend Day Centre for Dementia Care, everyone involved makes this place work, whether putting in a little or a lot we've got it covered. So many visitors and professionals say "your centre is amazing" .... But we already know that!

Jo Davies  
Manager

### **Annual General Meeting 2025**

#### **Chairwoman's Report**

I am pleased to present the Chairman's report for the past year. Thank you all for your continued support and dedication to our charity.

This year has been stable and successful for our charity. Our systems and processes have ensured smooth operations, and we have not encountered any major surprises or issues. This stability is very satisfying.

In February we had to submit our response to SMBC Adult Social Care to ensure they continued to commission our service. We were very fortunate to find Joanne Quinn who has great experience in writing these tenders and in May we were told that we had been successful in our tender and awarded Preferred supplier status. An added bonus was that we welcomed Joanne to our Board of Trustees.

We continue to operate at full capacity with a waiting list of new clients. Our team, led by Jo and Becky, continue to provide outstanding service to all our clients, and their efforts are greatly valued by everyone.

Thanks to Emma, our Treasurer, we continue to be in a secure financial position in spite of increasing costs and the NI increase we saw in April.

As I write this, our solicitors are engaged with the legal dept at SMBC working hard to secure ownership of the building. And I have been procuring quotes to update the heating system once we "have the keys" so to speak!

I would like to thank everyone who continues to attend, support, and fundraise for the Weekend Day Centre, and the Committee for their time and support. To all the team, thank you for your dedication to ensuring that everyone who attends has an amazing day. Your efforts bring joy to everyone at the centre.

# The Weekend Day Centre for Dementia Care TRUSTEES' REPORT

for the financial year ended 31 July 2025

My final thanks go to Jo Davies. The Weekend Day Centre cannot thank you enough for all that you do.

Rebecca Cabrejas  
Chairwoman

If you have any comments or questions, or wish to find out more about, or offer support, then please contact me at [rebeccacabrejas@weekenddaycentre.com](mailto:rebeccacabrejas@weekenddaycentre.com)

## Financial Review

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Income from unrestricted funds totalled £475,524 the major part being billed care services which were £244,376 from individuals and £166,499 from Stockport council. Total unrestricted expenditure amounted to £380,797, the major part being staff gross salaries £269,892 and catering of £30,998. Therefore the result for the period was an unrestricted surplus of £94,727 (2024 - £15,080).

## Results

At the end of the financial year the charity has assets of £506,176 (2024 - £406,686) and liabilities of £34,787 (2024 - £30,024). The net assets of the charity have increased by £94,727.

## Financial Position

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

## Reserves Position and Policy

The trustees have the power to deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the charity to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Weekend Day Centre for Dementia Care subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 29/10/2025 and signed on its behalf by:



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**Rebecca Cabrejas**  
Trustee

# The Weekend Day Centre for Dementia Care

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 July 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 29/10/2025 and signed on its behalf by:



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**Rebecca Cabrejas**  
Trustee

# The Weekend Day Centre for Dementia Care

## INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE WEEKEND DAY CENTRE FOR DEMENTIA CARE

I have examined the financial statements of the charity for the financial year ended 31 July 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



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**Steven Nixon BSc (Hons) FCA**

**LANGERS MN LIMITED**

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

**Date:** .....29 October 2025.....

# The Weekend Day Centre for Dementia Care

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 July 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>						
Donations and legacies	3.1	10,396	10,396	4,546	1,400	5,946
Charitable activities						
Day centre for dementia care	3.2	453,123	453,123	348,618	-	348,618
Other trading activities	3.3	2,852	2,852	-	-	-
Investments	3.4	3,137	3,137	1,504	-	1,504
Other income	3.5	6,016	6,016	6,560	-	6,560
<b>Total income</b>		<b>475,524</b>	<b>475,524</b>	<b>361,228</b>	<b>1,400</b>	<b>362,628</b>
<b>Expenditure</b>						
Raising funds	4.1	216	216	216	-	216
Charitable activities	4.2	380,581	380,581	345,932	1,259	347,191
<b>Total Expenditure</b>		<b>380,797</b>	<b>380,797</b>	<b>346,148</b>	<b>1,259</b>	<b>347,407</b>
<b>Net income/(expenditure)</b>		<b>94,727</b>	<b>94,727</b>	<b>15,080</b>	<b>141</b>	<b>15,221</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>94,727</b>	<b>94,727</b>	<b>15,080</b>	<b>141</b>	<b>15,221</b>
<b>Reconciliation of funds:</b>						
Total funds beginning of the year	14	376,662	376,662	361,441	-	361,441
<b>Total funds at the end of the year</b>		<b>471,389</b>	<b>471,389</b>	<b>376,521</b>	<b>141</b>	<b>376,662</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

# The Weekend Day Centre for Dementia Care

## BALANCE SHEET

as at 31 July 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	8	<u>143,829</u>	<u>153,815</u>
<b>Current Assets</b>			
Debtors	9	56,138	52,827
Cash at bank and in hand		<u>306,209</u>	<u>200,044</u>
		<u>362,347</u>	<u>252,871</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(34,787)</u>	<u>(30,024)</u>
<b>Net Current Assets</b>		<u>327,560</u>	<u>222,847</u>
<b>Total Assets less Current Liabilities</b>		<u>471,389</u>	<u>376,662</u>
<b>Funds</b>			
Restricted trust funds		-	141
General fund (unrestricted)		<u>471,389</u>	<u>376,521</u>
<b>Total funds</b>	14	<u>471,389</u>	<u>376,662</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 29/10/2025 and signed on its behalf by



Rebecca Cabrejas  
Trustee

# The Weekend Day Centre for Dementia Care

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. GENERAL INFORMATION

The Weekend Day Centre for Dementia Care is a charity incorporated in England. The registered office of the charity is Ada Kay House, 2A Annable Road, Bredbury, Stockport, SK6 2DE, which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 July 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### **Unrestricted funds**

Unrestricted funds consist of General funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### **Legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### Income from charitable activities

Income is received by the charity for services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the customer.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Short leasehold property	-	4% Straight line
Fixtures, fittings and equipment	-	25% Straight line

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

## 3. INCOME

### 3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Small donations individually less than £1,000	7,714	-	7,714	4,046
Grants from entities individually less than £1,000	600	-	600	500
Grants from entities individually more than £1,000	2,082	-	2,082	1,400
	<u>10,396</u>	<u>-</u>	<u>10,396</u>	<u>5,946</u>

Restricted income; All current year income was unrestricted, restricted prior year income was; Grants from entities individually more than £1,000 - £1,400.

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<b>Grants from governments and other co-funders:</b>				
SMBC fees	166,499	-	166,499	137,682
Billed services	244,376	-	244,376	174,192
Billed lunches	42,098	-	42,098	35,721
Day trips	150	-	150	1,023
	<u>453,123</u>	<u>-</u>	<u>453,123</u>	<u>348,618</u>

All prior year income was unrestricted.

3.3 OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Fayres and raffles	<u>2,852</u>	<u>-</u>	<u>2,852</u>	<u>-</u>

3.4 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Bank interest	<u>3,137</u>	<u>-</u>	<u>3,137</u>	<u>1,504</u>

All prior year income was unrestricted.

3.5 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Energy tariff rebate	<u>6,016</u>	<u>-</u>	<u>6,016</u>	<u>6,560</u>

All prior year income was unrestricted.

4. EXPENDITURE				2025	2024
4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	£	£
Just giving fees	<u>-</u>	<u>216</u>	<u>-</u>	<u>216</u>	<u>216</u>

4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Gross wages and salaries	269,892	-	-	269,892	246,179
Employers NI	13,816	-	-	13,816	11,508
Defined contribution pension costs	4,819	-	-	4,819	4,231
Staff training	1,590	-	-	1,590	3,733
Rates and water charges	2,883	-	-	2,883	2,929
Light, heat and power	9,099	-	-	9,099	5,836
Cleaning and waste management	2,463	-	-	2,463	3,253
Premises repairs, renewals and maintenance	7,727	-	-	7,727	9,486
Telephone and internet	1,060	-	-	1,060	1,061
Entertaining for attendees	6,405	-	-	6,405	5,665
Stationery and printing	1,148	-	-	1,148	1,264
Presents and gifts	316	-	-	316	626

## The Weekend Day Centre for Dementia Care

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Catering	30,998	-	-	30,998	24,546
Subscriptions	396	-	-	396	166
Equipment expenses	5,405	-	-	5,405	3,136
Computer and other software, licences and expenses	2,972	-	-	2,972	2,590
Insurance	2,180	-	-	2,180	2,115
Sundry expenses	-	-	-	-	2
Simply auto enrolment	504	-	-	504	504
Creative pensions	346	-	-	346	331
U Check	116	-	-	116	464
Crafts	-	-	-	-	122
Day trips	1,176	-	-	1,176	1,302
Depreciation	9,986	-	-	9,986	10,316
Staff uniforms	240	-	-	240	217
Health and safety	235	-	-	235	436
Staff travel	-	-	-	-	11
Consultants fees	2,488	-	-	2,488	3,000
Governance Costs (Note 4.3)	-	2,321	-	2,321	2,162
	<u>378,260</u>	<u>2,321</u>	<u>-</u>	<u>380,581</u>	<u>347,191</u>

Restricted expenditure; All current year expenditure is unrestricted, restricted prior year expenditure was; Premises repairs, renewals and maintenance £144; Catering £652; Equipment expenses £435; Computer and other software, licences and expenses £28.

<b>4.3 GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£	£
Independent examination fee	-	1,140	-	1,140	1,056
Other independent examiner's fees	-	1,181	-	1,181	1,106
	<u>-</u>	<u>2,321</u>	<u>-</u>	<u>2,321</u>	<u>2,162</u>
	<u><u>-</u></u>	<u><u>2,321</u></u>	<u><u>-</u></u>	<u><u>2,321</u></u>	<u><u>2,162</u></u>
<b>5. NET INCOME</b>				<b>2025</b>	<b>2024</b>
				£	£
<b>Net Income is stated after charging/(crediting):</b>					
Depreciation of tangible assets				9,986	10,316
Independent Examiner's remuneration:					
- independent examination services				1,140	1,056
- tax advisory services				1,181	1,106
				<u>1,140</u>	<u>1,056</u>
				<u>1,181</u>	<u>1,106</u>
<b>6. INVESTMENT AND OTHER INCOME</b>				<b>2025</b>	<b>2024</b>
				£	£
Energy tariff rebate				6,016	6,560
Bank interest				3,137	1,504
				<u>6,016</u>	<u>6,560</u>
				<u>3,137</u>	<u>1,504</u>
				<u><u>9,153</u></u>	<u><u>8,064</u></u>

## The Weekend Day Centre for Dementia Care NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 7. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Charitable activities	<u>16</u>	<u>16</u>
The staff costs comprise:	<b>2025</b>	2024
	£	£
Wages and salaries	269,892	246,179
Social security costs	13,816	11,508
Pension costs	4,819	4,231
	<u>288,527</u>	<u>261,918</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

### 8. TANGIBLE FIXED ASSETS

	Short leasehold property £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 31 July 2025	169,653	15,574	185,227
<b>Depreciation</b>			
At 1 August 2024	20,149	11,263	31,412
Charge for the financial year	6,786	3,200	9,986
At 31 July 2025	<u>26,935</u>	<u>14,463</u>	<u>41,398</u>
<b>Net book value</b>			
At 31 July 2025	<u>142,718</u>	<u>1,111</u>	<u>143,829</u>
At 31 July 2024	<u>149,504</u>	<u>4,311</u>	<u>153,815</u>

### 9. DEBTORS

	2025 £	2024 £
Trade debtors	27,818	26,745
Prepayments and accrued income	28,320	26,082
	<u>56,138</u>	<u>52,827</u>

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

<b>10. CREDITORS</b>		<b>2025</b>	<b>2024</b>		
<b>Amounts falling due within one year</b>		<b>£</b>	<b>£</b>		
Trade creditors		539	36		
Taxation and social security costs (Note 11)		8,916	7,374		
Other creditors		21,567	19,678		
Accruals and deferred income:					
Pension accrual		1,275	1,070		
Other accruals		2,490	1,866		
		<b>34,787</b>	<b>30,024</b>		
<b>11. TAXATION AND SOCIAL SECURITY</b>		<b>2025</b>	<b>2024</b>		
		<b>£</b>	<b>£</b>		
<b>Creditors:</b>					
PAYE / NI		<b>8,916</b>	<b>7,374</b>		
<b>12. PENSION COSTS - DEFINED CONTRIBUTION</b>					
The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £4,819 (2024 - £4,231).					
<b>13. RESERVES</b>		<b>2025</b>	<b>2024</b>		
		<b>£</b>	<b>£</b>		
At the beginning of the year		376,662	361,441		
Surplus for the financial year		94,727	15,221		
At the end of the year		<b>471,389</b>	<b>376,662</b>		
<b>14. FUNDS</b>					
<b>14.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Total Funds</b>		
		<b>£</b>	<b>£</b>		
At 1 August 2023		361,441	361,441		
Movement during the financial year		15,080	15,221		
At 31 July 2024		376,662	376,662		
Movement during the financial year		94,727	94,727		
At 31 July 2025		<b>471,389</b>	<b>471,389</b>		
<b>14.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>					
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 August</b>			<b>between</b>	<b>31 July</b>
	<b>2024</b>			<b>funds</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
Unrestricted General	376,662	475,524	380,797	-	471,389
<b>Total funds</b>	<b>376,662</b>	<b>475,524</b>	<b>380,797</b>	<b>-</b>	<b>471,389</b>

### Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	143,829	362,347	(34,787)	471,389
	<u>143,829</u>	<u>362,347</u>	<u>(34,787)</u>	<u>471,389</u>

### 15. OPERATING LEASE COMMITMENTS

The Centre obtained a 57 month lease from Stockport Metropolitan Borough Council on the 1st October 2020 for the Ada Kay Cente, Bredbury, Stockport. The terms of the lease are set out below.

The Landlord and the Tenant enter into an Option Subject to the terms of the Option the Landlord shall sell the Premises to the Tenant for a purchase price of £263,800 the satisfaction of the purchase price shall be the Service Saving made to the Landlord by the Tenant for the Target Sum by the Target Date.

A) the full Service Saving amounting to the Target Sum being achieved or

B) A service saving of at least 85% of the target sum to be achieved with a cash payment amounting to the difference between the service saving achieved and the target sum so that the combined value of the Service Saving and the cash payment shall amount to 100% of the Target Sum

(C) the provisions of (b) shall not operate to allow the Tenant to achieve less than 85% of the Service Saving

Rent

Stockport Metropolitan Borough Council has agreed to grant the Centre a peppercorn rent for the full term of the lease, to allow the Centre to demonstrate to the Council that it is able to provide the Service Saving amounting to the Target Sum.

### 16. RELATED PARTY TRANSACTIONS

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

### 17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

### 18. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 19. SIGNIFICANCE OF FINANCIAL INSTRUMENTS TO THE CHARITY'S POSITION

There are no significant financial instruments.

**THE WEEKEND DAY CENTRE FOR DEMENTIA CARE**

England & Wales - Charity number 1168454

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# Accounts

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Charity Number: 1168454

**The Weekend Day Centre for Dementia Care**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 July 2024**



# The Weekend Day Centre for Dementia Care

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# The Weekend Day Centre for Dementia Care

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Linda Greaves Rebecca Cabrejas Helen Hinks Emma Clay Judith Quinn (Appointed 19 October 2023)
<b>Charity Number in England and Wales</b>	1168454
<b>Principal Address</b>	Ada Kay House 2A Annable Road Bredbury Stockport SK6 2DE
<b>Independent Examiner</b>	Steven Nixon BSc (Hons) FCCA Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY GB
<b>Principal Bankers</b>	The Co-operative Bank PLC PO Box 250 Skelmersdale WN8 6WT
<b>Solicitors</b>	SAS Daniels 30 Greek Street Stockport SK3 8AD

# The Weekend Day Centre for Dementia Care TRUSTEES' REPORT

for the financial year ended 31 July 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 July 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Weekend Day Centre for Dementia Care present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 July 2024.

## **Mission, Objectives and Strategy**

### **Objectives**

To promote the relief of those people suffering from Dementia and the carers of such people, by the provision of weekend, weekday and bank holiday care facilities.

To provide facilities for recreation and leisure time occupation with the objective of improving the conditions of life for such people, in the interests of life social welfare, having need of such facilities by reason of their infirmity, disablement or social and economic circumstances.

## **Structure, Governance and Management**

### **Structure**

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

The governing document is dated 31 July 2016.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

### **The methods used to recruit and appoint new charity trustees.**

Vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as below:

The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit on the number of charity trustees would not as a result be exceeded.

### **Review of Activities, Achievements and Performance**

The charity provided relief for the carers of those suffering from Dementia and raised awareness to the public. The charity provides food, entertainment and other activities to those with Dementia.

The charity also raised funds from events as detailed below:

Raffles, Sponsored events and a Summer fayre.

Through fundraising events the charity has raised awareness to those individuals suffering from Dementia.

Money received from billed services will allow the charity to purchase a building of its own that will increase the accessibility of care and make the building available to the public for other uses.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity raised funds of £5,946, (2023- £5,002) during the year by way of fundraising activities and donations.

Annual General Meeting 2024

# The Weekend Day Centre for Dementia Care

## TRUSTEES' REPORT

for the financial year ended 31 July 2024  
Manager's Report

Welcome.

To date we are rocking our 5 days of opening our service to our fabulous clients, whether they attend 5 days a week or less we ensure they have a day full of support, activities, care and laughter.

Our team of support workers still go above and beyond with their ideas their compassion, humour and amazing care. Their support to me as manager is endless. We have welcomed a couple of new team members in the last year who totally fit in with the rest of the team. We get amazing feedback from our carers & families weekly on how much support & care we give to their loved ones and how happy they are with the care we provide. My personal thanks to Our Deputy Rebecca who takes everything in her stride and steps up at a moment's notice, and the seniors Charlotte, Louisa & Ella who organise the days activities come what may and see them through. To Zena our team finance lady who helps in every direction possible, thank you.

The Gardens are looking amazing all thanks to AT Garden maintenance, we hope to be able to sit out in the warmer weather, when we have a completely fenced garden, to safely sit everyone outside. Compliance safety checks are all up to date and we have currently no outstanding risks, all passed with flying colours. Myself, our deputy, and two seniors have passed the advanced first aid certificate with St John's Ambulance Service, whilst the remainder of the team have yearly emergency first aid training. We also have E learning on all relevant yearly training for everyone which is all up to date.

We have had some amazing donations this year in memory of passed clients which we are always truly grateful for. Some fabulous raffles have taken place through the year, and we held a summer fayre and, on the day, raised almost a £1000 so one of our lovely carers made it up to round it off for us. The fayre was a lovely day, we provided a buffet for everyone and had some fabulous entertainment. The Asda foundation came to have a look at us with their charity team, they were very impressed with how lively and happy our clients were, we had asked for a smart television for the dining room to use for our clients. We were presented with a cheque for £1,400.00. With this fabulous amount they requested we use some for an event for families and clients, so we provided the buffet for everyone at the fayre for all, the remainder into the funds.

To our committee for the past year all the team, carers and clients of the centre would like to thank you for your free time you have given, your knowledge and all your help to make us the amazing day centre that we are. To Rebecca our Chair thank you for all that you have given to us this year, all your help, and time helping us be who we are. The Best Dementia Centre in Stockport, I know I am biased!  
Here's to another amazing year everyone.

Jo Davies  
Manager

Annual General Meeting 2024  
Chairwoman's Report

Reflecting on the past year compared to previous years it has almost been a bit "boring". With all the systems and processes we have put in place over the last few years things have been running smoothly and I don't think we have had any surprises or dramas to sort out. Everything is going as it should be, and that is extremely satisfying.

Operationally we are full every day and have a waiting list of new clients which unfortunately have to wait for a place to become available. Jo, Becky and the team continue to deliver an outstanding service to all our clients and I know that all of our carers very much value them and all they do.

Thanks To Emma, our Treasurer, financially we continue to navigate our way through and are in a fairly secure position. We are of course mindful of the increases to Employer NI contributions and the minimum wage increase next year and so are carefully planning those into our budgets.

I am continuing my quest with the council to secure Ada Kay House as a permanent home for us beyond our lease and whilst progress is very slow, it will happen. And then the work starts again!  
The heating system is old and inefficient and does what it wants so needs completely replacing. The kitchen needs ripping out and replacing with one fit for purpose. All of this work needs planning and budgeting for, and whilst there are some grants available we need to "own" the building in order to access them. As a committee we are waiting to get going with these projects....fingers crossed we can make some headway soon.

My thanks to everyone who continues to attend, support and fundraise for the Weekend Day Centre; and to the Committee for their time and support.

# The Weekend Day Centre for Dementia Care

## TRUSTEES' REPORT

for the financial year ended 31 July 2024

To all the team – thank you for continuously giving your best to make sure that everyone who attends has an amazing day; I can see the joy in everyone's faces when I go to the centre.

And my final thanks, as always, go to Jo Davies. The Weekend Day Centre can't thank you enough for all that you do.

Rebecca Cabrejas  
Chairwoman

If you have any comments or questions, or wish to find out more about, or offer support, then please contact me at [rebeccacabrejas@weekenddaycentre.com](mailto:rebeccacabrejas@weekenddaycentre.com)

### Financial Review

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Income from unrestricted funds totalled £361,228 the major part being billed care services which were £174,192 from individuals and £137,682 from Stockport council. Total unrestricted expenditure amounted to £346,148, the major part being staff gross salaries £246,179 and catering of £23,894. Therefore the result for the period was an unrestricted surplus of £15,080 (£57,869 - 2023).

### Results

At the end of the financial year the charity has assets of £406,686 (2023 - £388,903) and liabilities of £30,024 (2023 - £27,462). The net assets of the charity have increased by £15,221.

### Reserves Position and Policy

The trustees have the power to deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the charity to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Weekend Day Centre for Dementia Care subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 15/05/2025 and signed on its behalf by:



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Rebecca Cabrejas  
Trustee

# The Weekend Day Centre for Dementia Care

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 July 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 15/05/2025 and signed on its behalf by:



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**Rebecca Cabrejas**  
Trustee

# The Weekend Day Centre for Dementia Care

## INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE WEEKEND DAY CENTRE FOR DEMENTIA CARE

I have examined the financial statements of the charity for the financial year ended 31 July 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



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**Steven Nixon BSc (Hons) FCA**  
**LANGERS MN LIMITED**

Chartered Certified Accountants and Registered Auditors  
8-10 Gatley Road  
Cheadle  
Cheshire  
SK8 1PY  
GB

Date: 15 May 2025 .....

# The Weekend Day Centre for Dementia Care

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 July 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>						
Donations and legacies	3.1	4,546	1,400	5,946	5,002	5,002
Charitable activities						
Day centre for dementia care	3.2	348,618	-	348,618	347,912	347,912
Investments	3.3	1,504	-	1,504	1,500	1,500
Other income	3.4	6,560	-	6,560	5,648	5,648
<b>Total income</b>		<b>361,228</b>	<b>1,400</b>	<b>362,628</b>	<b>360,062</b>	<b>360,062</b>
<b>Expenditure</b>						
Raising funds	4.1	216	-	216	216	216
Charitable activities	4.2	345,932	1,259	347,191	301,977	301,977
<b>Total Expenditure</b>		<b>346,148</b>	<b>1,259</b>	<b>347,407</b>	<b>302,193</b>	<b>302,193</b>
<b>Net income/(expenditure)</b>		<b>15,080</b>	<b>141</b>	<b>15,221</b>	<b>57,869</b>	<b>57,869</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>15,080</b>	<b>141</b>	<b>15,221</b>	<b>57,869</b>	<b>57,869</b>
<b>Reconciliation of funds:</b>						
Total funds beginning of the year	15	361,441	-	361,441	303,572	303,572
<b>Total funds at the end of the year</b>		<b>376,521</b>	<b>141</b>	<b>376,662</b>	<b>361,441</b>	<b>361,441</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

# The Weekend Day Centre for Dementia Care

## BALANCE SHEET

as at 31 July 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	9	<u>153,815</u>	<u>164,131</u>
<b>Current Assets</b>			
Debtors	10	<u>52,827</u>	<u>43,025</u>
Cash at bank and in hand		<u>200,044</u>	<u>181,747</u>
		<u>252,871</u>	<u>224,772</u>
<b>Creditors: Amounts falling due within one year</b>	11	<u>(30,024)</u>	<u>(27,462)</u>
<b>Net Current Assets</b>		<u>222,847</u>	<u>197,310</u>
<b>Total Assets less Current Liabilities</b>		<u>376,662</u>	<u>361,441</u>
<b>Funds</b>			
Restricted trust funds		<u>141</u>	<u>-</u>
General fund (unrestricted)		<u>376,521</u>	<u>361,441</u>
<b>Total funds</b>	15	<u>376,662</u>	<u>361,441</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 15/05/2025 and signed on its behalf by



\_\_\_\_\_  
Rebecca Cabrejas  
Trustee

# The Weekend Day Centre for Dementia Care

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

### 1. GENERAL INFORMATION

The Weekend Day Centre for Dementia Care is a charity incorporated in England. The registered office of the charity is Ada Kay House, 2a Annable Road, Bredbury, Stockport, SK6 2DE, which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 July 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### **Unrestricted funds**

Unrestricted funds consist of General funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### **Legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

#### **Income from charitable activities**

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

Income is received by the charity for services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the customer.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Short leasehold property	-	4% Straight line
Fixtures, fittings and equipment	-	25% Straight line

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

3.	INCOME				
3.1	<b>DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
		£	£	£	£
	Small donations individually less than £1,000	4,046	-	4,046	5,002
	Grants from non government entities	500	1,400	1,900	-
		<u>4,546</u>	<u>1,400</u>	<u>5,946</u>	<u>5,002</u>
3.2	<b>CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
		£	£	£	£
	<b>Day centre for dementia care:</b>				
	SMBC fees	137,682	-	137,682	112,478
	Billed services	174,192	-	174,192	199,657
	Billed lunches	35,721	-	35,721	35,777
	Day trips	1,023	-	1,023	-
		<u>348,618</u>	<u>-</u>	<u>348,618</u>	<u>347,912</u>

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

3.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £	
Bank interest	1,504	-	1,504	1,500	
	<u>1,504</u>	<u>-</u>	<u>1,504</u>	<u>1,500</u>	
3.4 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £	
Energy tariff rebate	6,560	-	6,560	5,648	
	<u>6,560</u>	<u>-</u>	<u>6,560</u>	<u>5,648</u>	
4. EXPENDITURE					
4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Just giving fees	-	-	216	216	216
	<u>-</u>	<u>-</u>	<u>216</u>	<u>216</u>	<u>216</u>
4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Gross wages and salaries	246,179	-	-	246,179	205,512
Employers NI	11,508	-	-	11,508	4,753
Defined contribution pension costs	4,231	-	-	4,231	3,026
Marketing and advertising of charitable activities	-	-	-	-	435
Staff training	3,733	-	-	3,733	1,741
Rates and water charges	-	-	2,929	2,929	2,921
Light, heat and power	-	-	5,836	5,836	4,052
Cleaning and waste management	-	-	3,253	3,253	2,961
Premises repairs, renewals and maintenance	-	-	9,486	9,486	12,097
Telephone and internet	-	-	1,061	1,061	1,125
Entertaining for attendees	-	-	5,665	5,665	4,380
Stationery and printing	-	-	1,264	1,264	1,120
Presents and gifts	-	-	626	626	554
Catering	-	-	24,546	24,546	31,386
Subscriptions	-	-	166	166	98
Equipment expenses	-	-	3,136	3,136	2,608
Hire of equipment	-	-	-	-	186
Computer and other software, licences and expenses	-	-	2,590	2,590	2,199
Insurance	-	-	2,115	2,115	2,427
Sundry expenses	-	-	2	2	-
Simply auto enrolment	-	-	504	504	504
Creative pensions	-	-	331	331	324
U Check	-	-	464	464	254
Bad debts	-	-	-	-	64
Storage	-	-	-	-	30
Crafts	-	-	122	122	-
Day trips	-	-	1,302	1,302	351
Bank charges	-	-	-	-	13
Depreciation	-	-	10,316	10,316	10,316
Disposal of assets	-	-	-	-	427
Staff uniforms	-	-	217	217	999
Health and safety	-	-	436	436	-
Staff travel	-	-	11	11	-
Governance Costs (Note 4.3)	-	-	5,162	5,162	5,114
	<u>265,651</u>	<u>-</u>	<u>81,540</u>	<u>347,191</u>	<u>301,977</u>

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

Restricted expenditure; Premises repairs, renewals and maintenance £144; Catering £652; Equipment expenses £435; Computer and other software, licences and expenses £28.

<b>4.3 GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£	£
Independent examination fee	-	-	1,056	1,056	1,032
Other independent examiner's fees	-	-	1,106	1,106	1,082
Consultants fees	-	-	3,000	3,000	3,000
	<u>-</u>	<u>-</u>	<u>5,162</u>	<u>5,162</u>	<u>5,114</u>
	<u>-</u>	<u>-</u>	<u>5,162</u>	<u>5,162</u>	<u>5,114</u>
<b>4.4 SUPPORT COSTS</b>	<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£	£
Support	216	76,378	5,162	81,756	87,161
	<u>216</u>	<u>76,378</u>	<u>5,162</u>	<u>81,756</u>	<u>87,161</u>
	<u>216</u>	<u>76,378</u>	<u>5,162</u>	<u>81,756</u>	<u>87,161</u>
<b>5. ANALYSIS OF SUPPORT COSTS</b>				<b>2024</b>	<b>2023</b>
				£	£
Support				81,756	87,161
				<u>81,756</u>	<u>87,161</u>
				<u>81,756</u>	<u>87,161</u>
<b>6. NET INCOME</b>				<b>2024</b>	<b>2023</b>
				£	£
<b>Net Income is stated after charging/(crediting):</b>					
Depreciation of tangible assets				10,316	10,316
(Surplus)/deficit on disposal of tangible fixed assets				-	427
Independent Examiner's remuneration:					
- independent examination services				1,056	1,032
- tax advisory services				1,106	1,082
				<u>1,056</u>	<u>1,032</u>
				<u>1,106</u>	<u>1,082</u>
<b>7. INVESTMENT AND OTHER INCOME</b>				<b>2024</b>	<b>2023</b>
				£	£
Energy tariff rebate				6,560	5,648
Bank interest				1,504	1,500
				<u>6,560</u>	<u>5,648</u>
				<u>1,504</u>	<u>1,500</u>
				<u>8,064</u>	<u>7,148</u>
				<u>8,064</u>	<u>7,148</u>

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

### 8. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Charitable activities	<u>16</u>	<u>16</u>
The staff costs comprise:	<b>2024</b>	2023
	£	£
Wages and salaries	246,179	205,512
Social security costs	11,508	4,753
Pension costs	4,231	3,026
	<u>261,918</u>	<u>213,291</u>

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

### 9. TANGIBLE FIXED ASSETS

	Short leasehold property £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 31 July 2024	169,653	15,574	185,227
<b>Depreciation</b>			
At 1 August 2023	13,363	7,733	21,096
Charge for the financial year	6,786	3,530	10,316
At 31 July 2024	<u>20,149</u>	<u>11,263</u>	<u>31,412</u>
<b>Net book value</b>			
At 31 July 2024	<u>149,504</u>	<u>4,311</u>	<u>153,815</u>
At 31 July 2023	<u>156,290</u>	<u>7,841</u>	<u>164,131</u>

### 10. DEBTORS

	2024 £	2023 £
Trade debtors	26,745	21,073
Prepayments and accrued income	26,082	21,952
	<u>52,827</u>	<u>43,025</u>



## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

### 15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 August 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 July 2024 £
<b>Restricted funds</b>					
Asda Grant	-	1,400	1,259	-	141
<b>Unrestricted funds</b>					
Unrestricted General	361,441	361,228	346,148	-	376,521
<b>Total funds</b>	<b>361,441</b>	<b>362,628</b>	<b>347,407</b>	<b>-</b>	<b>376,662</b>

#### Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

#### Restricted Funds

Asda Grant. Funds received for purchase, installation and licensing of a new TV. Surplus funds spent on catering for the Summer Fayre.

### 15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	141	-	141
Unrestricted general funds	153,815	252,730	(30,024)	376,521
	<b>153,815</b>	<b>252,871</b>	<b>(30,024)</b>	<b>376,662</b>

### 16. OPERATING LEASE COMMITMENTS

The Centre obtained a 57 month lease from Stockport Metropolitan Borough Council on the 1st October 2020 for the Ada Kay Centre, Bredbury, Stockport. The terms of the lease are set out below.

The Landlord and the Tenant enter into an Option Subject to the terms of the Option the Landlord shall sell the Premises to the Tenant for a purchase price of £263,800 the satisfaction of the purchase price shall be the Service Saving made to the Landlord by the Tenant for the Target Sum by the Target Date.

A) the full Service Saving amounting to the Target Sum being achieved or

B) A service saving of at least 85% of the target sum to be achieved with a cash payment amounting to the difference between the service saving achieved and the target sum so that the combined value of the Service Saving and the cash payment shall amount to 100% of the Target Sum

(C) the provisions of (b) shall not operate to allow the Tenant to achieve less than 85% of the Service Saving

#### Rent

Stockport Metropolitan Borough Council has agreed to grant the Centre a peppercorn rent for the full term of the lease, to allow the Centre to demonstrate to the Council that it is able to provide the Service Saving amounting to the Target Sum.

### 17. RELATED PARTY TRANSACTIONS

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

### 18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

**The Weekend Day Centre for Dementia Care**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 July 2024

**19. WINDING UP OR DISSOLUTION OF THE CHARITY**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**20. SIGNIFICANCE OF FINANCIAL INSTRUMENTS TO THE CHARITY'S POSITION**

There are no significant financial instruments.

**THE WEEKEND DAY CENTRE FOR DEMENTIA CARE**

England & Wales - Charity number 1168454

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# Accounts

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The Charity Registration Number is :- 1168454

## The Weekend Day Centre for Dementia Care

Report and Accounts

31 July 2023



# **The Weekend Day Centre for Dementia Care**

## **Report and accounts for the year ended 31 July 2023**

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**The Weekend Day Centre for Dementia Care**

**Trustees' Annual Report for the year ended 31 July 2023**

The Trustees present their Report and Accounts for the year ended 31 July 2023.

**Reference and administrative details**

***The charity name.***

The legal name of the charity is:- The Weekend Day Centre for Dementia Care.

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1168454.

The charity does not operate in any overseas jurisdictions.

***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 31 July 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Weekend Day Centre

Ada Kay House, 2A Annable Road, Bredbury

SK6 2DE

Telephone 0161 483 5612

Email Address info@weekenddaycentre.com Web address www.weekenddaycentre.com

**The Trustees in office on the date the report was approved were:-**

Linda Greaves

Rebecca Cabrejas

Helen Hinks

Emma Clay - appointed 3 May 2023

Judith Quinn - appointed 19 October 2023

**The following persons served as Trustees during the year ended 31 July 2023 :-**

Maureen Watson - resigned September 2022

Robert Mossman - resigned March 2023

Gary Morris - resigned May 2023

## **The Weekend Day Centre for Dementia Care**

### **Trustees' Annual Report for the year ended 31 July 2023**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

To promote the relief of those people suffering from Dementia and the carers of such people, by the provision of weekend, weekday and bank holiday care facilities.

To provide facilities for recreation and leisure time occupation with the objective of improving the conditions of life for such people, in the interests of life social welfare, having need of such facilities by reason of their infirmity, disablement or social and economic circumstances.

##### ***The main activities undertaken and achievements and performance of the charity during the year to further the charity's purpose for public benefit***

The charity provided relief for the carers of those suffering from Dementia and raised awareness to the public. The charity provides food, entertainment and other activities to those with Dementia.

The charity also raised funds from events as detailed below:

Raffles, Sponsored cycles, runs and walks

Through fundraising events the charity has raised awareness to those individuals suffering from Dementia.

Money received from billed services will allow the charity to purchase a building of its own that will increase the accessibility of care and make the building available to the public for other uses.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity raised funds of £5,002 (2022- £9,163) during the year by way of fundraising activities and donations.

#### **Annual General Meeting 2023**

##### **Manager's Report**

Onwards & Upwards seems to be our ongoing motto..... but it is also a good time to reflect. Over the past year we have welcomed many new clients and carers and sadly lost a few too. The journey we have all been on this year has been a learning curve with our offering of five days care for our clients. The organisation of staff ratios and rotas needs to be perfect to achieve the smooth-running of the centre. And this enables us to continue to provide our wonderful and valued service to the people of Stockport living with dementia.

What can I say about the team! They have been amazing as always, supporting each other, our clients, and their families, with their humour, care and going the extra mile to give everyone a fabulous day whilst at the centre. I am well supported by Becky, our deputy manager, together with Charlotte & Louisa, the senior support staff. They work so well together preparing daily and weekly activities for all who attend, and carers frequently comment on how welcoming and supportive the team are to their loved ones, which is a credit to each and every one of them.

Earlier this year we started work on the perimeter of the building with regular garden maintenance and this is now looking fabulous and is helping us move towards to having an outside area to sit in and hopefully provide more activities to do outside on a sunny day. The son of a previous client owns the garden company, and he is pleased to be able to provide the service to us. We also purchased a shed for extra storage which has tidied up the back storeroom.

We've had support this year from Compliance Health & Safety to review our risk assessments and ensure we are performing our precautions & maintenance checks as required to help us comply with Health and Safety requirements including risk assessments for staff and the building. We also had our yearly Fire Marshal training for six members of staff.

## **The Weekend Day Centre for Dementia Care**

### **Trustees' Annual Report for the year ended 31 July 2023**

Earlier this year we had a visit from Stockport Advocacy sent by SMBC to assess how we work and what we do. After a few hours of chatting and checking that all paperwork and assessments were completed correctly they went to meet our clients. After chatting to staff and clients they were extremely impressed with the relationship between everyone, the atmosphere we create and the amount of choice we give our clients around activities, food, and drink. More than impressed I would say as they gave us a donation of £500.00 to use towards the upkeep of our gardens. As they left the ladies stated that we had set an extremely high standard of daycare and hoped other places would match up to ours!

Towards the end July we had a visit from Environmental Health who were really impressed with our working practices and staff training in food Health & Safety, so much so we were awarded a food hygiene rating of five!

There have been a few changes of the centre's committee over the past year, with new faces and a couple who have left. Welcome to Emma our new treasurer, already making her mark with us, it is great to have you onboard. I would like to mention Mr Bob Mossman who sadly passed away early this year but who had served on the committee for over 15 years. Bob was an ex-carer who was totally committed to supporting us over the years and gave so much time and knowledge.

To the remainder of the committee and trustees - thank you for time patience and support you have given to me and all the team here, we really do appreciate your kindness. To Rebecca, our Chair, as always thank you for everything you do, not just your DIY skills but especially all the time you give to me and the team.

Jo Davies

### **Annual General Meeting 2023 Chairwoman's Report**

Thankfully we were finally able to put the challenges of the pandemic behind us (she writes with fingers crossed) only to have it replaced with different challenges! High inflation along with continued high costs of living and energy prices have kept us on our toes during our second year operating 5 days a week.

Jo, Becky, and the team have worked incredibly hard establishing the 5-day service, introducing new practices and activities to make sure the service provided is fresh, engaging and fun. As a committee knowing that our staff are caring for our service users in this way makes us super proud and the feedback we receive from them, carers and other stakeholders absolutely reinforces this.

One of my objectives this year was to look at our operational processes, with a particular focus on Health and Safety compliance. Confident in the standards and processes in place after being at Ada Kay House for over a year I wanted to ensure we were doing everything necessary to continue to meet all requirements whilst looking for efficiencies where possible.

In September we engaged an external Health & Safety Consultancy to audit us and then based on the results develop a plan as needed for any improvements. They were impressed with the results of the audit and the ensuing training plan they put in place for the team this year has enhanced the processes that we already in place.

Next, I looked at the processes for producing staff rotas and payroll which have always been done manually in Excel. As you can imagine creating a 5-day rota is much more time intensive than a 2-day one. We now have an online system where Jo can produce the rotas in no time at all, the staff have access online or via an app to book holidays and the payroll report can be produced in seconds. The time savings this has produced has vastly improved our efficiency.

Whilst we have an HR online resource, I felt it important that Jo, Becky, Charlotte, and Louisa have some face to face training as a management team to ensure consistency in their approach to leading and managing the team. I engaged an HR consultant to run some face-to-face training with the team and she will work with them to produce a plan for the whole team moving forward. Feedback from the first session was very positive and I look forward to seeing the how the team develops moving forward.

## **The Weekend Day Centre for Dementia Care**

### **Trustees' Annual Report for the year ended 31 July 2023**

Earlier this year we lost one of our Trustees, Bob Mossman, one of the loveliest people you could ever meet. He came to the Weekend Day Centre as a carer over 15 years ago and joined the committee soon after, holding the posts of Chair and Deputy Chair over the years. One of life's true gentlemen, we will miss him dearly.

I am delighted to introduce you to our new treasurer, Emma Clay, who joined us in May. Emma brings with her a wealth of experience in strategic and operational leadership and has very quickly got to grips with the role requirements and is already making improvements – a very welcome addition to the board.

The Weekend Day Centre was formed to fill a gap in care over the weekend for people in Stockport living with dementia, however over the last two years weekends have become quieter yet weekdays are full, and we have people waiting to attend. We consulted our staff, clients and carers and they were overwhelmingly in support. After almost 32 years we have taken the decision to close at the weekend and open 5 days during the week. This change will take effect from 1st August 2023. This change will increase our financial security and enable us to turn our ideas into a strategic plan for the future.

My thanks to everyone who continues to attend, support, and fundraise for the Weekend Day Centre, and to the Committee for their time and support.

To all the team I thank you for continuously giving your best to make sure that everyone who attends has an amazing day; I can see the joy in everyone's faces when I go to the centre.

And my final thanks, as always, go to Jo Davies. This year has been particularly tough one way or another, but you got through it with a smile on your face. The Weekend Day Centre can't thank you enough for all that you do.

Rebecca Cabrejas  
Chairwoman

If you have any comments or questions, or wish to find out more about, or offer support, then please contact me at [rebeccacabrejas@weekenddaycentre.com](mailto:rebeccacabrejas@weekenddaycentre.com)

## **Structure, governance and management of the charity**

### ***The methods used to recruit and appoint new charity trustees.***

Vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as below:

The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit on the number of charity trustees would not as a result be exceeded;

Bankers  
Solicitors

The Co-operative Bank PLC - PO Box 250, Skelmersdale, WN8 6WT  
SAS Daniels - 30 Greek Street, Stockport, SK3 8AD

## The Weekend Day Centre for Dementia Care

### Trustees' Annual Report for the year ended 31 July 2023

#### Financial review

##### *The charity's financial position at the end of the year ended 31 July 2023*

The financial position of the charity at 31 July 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<u>57,869</u>	<u>71,536</u>
Unrestricted Revenue Funds available for the general purposes of the charity	361,441	303,573
<b>Total Funds</b>	<u><u>361,441</u></u>	<u><u>303,573</u></u>

##### *Financial review of the position at the reporting date, 31 July 2023 .*

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Income from unrestricted funds totalled £360,062 the major part being billed care services which were £199,657 from individuals and £112,478 from Stockport council. Total unrestricted expenditure amounted to £302,193, the major part being staff gross salaries £205,512 and catering of £31,386. Therefore the result for the period was a surplus of £57,869 (£71,536 - 2022).

##### *Policies on reserves.*

The trustees have the power to deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the charity to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000;

##### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### Details of The Independent Examiner

Eric Langer BSc FCA  
Chartered Accountant  
8-10 Gatley Road  
Cheadle  
Cheshire  
SK8 1PY

## The Weekend Day Centre for Dementia Care

### Trustees' Annual Report for the year ended 31 July 2023

#### Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 05/03/2024



.....  
REBECCA CABREJAS  
Trustee

## The Weekend Day Centre for Dementia Care

### Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 July 2023

I report to the trustees on my examination of the accounts of The Weekend Day Centre For Dementia Care (the CIO) for the year ended 31 July 2023.

#### Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 Charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements 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 financial statements to be reached.

  
.....

**Eric Langer BSc FCA**

ICAEW

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

2 April 2024  
.....

**Date**

The Weekend Day Centre for Dementia Care - Statement of Financial Activities for the year ended 31 July 2023

Statement of Financial Activities for the year ended 31 July 2023

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	5,002	-	<b>5,002</b>	52,406
Charitable activities	A2	347,912	-	<b>347,912</b>	219,442
Investments	A4	1,500	-	<b>1,500</b>	-
Other	A5	5,648	-	<b>5,648</b>	3,703
<b>Total income</b>	<b>A</b>	<b>360,062</b>	<b>-</b>	<b>360,062</b>	<b>275,551</b>
<b>Expenditure on:</b>					
Raising funds	B1	216	-	<b>216</b>	216
Charitable activities	B2	301,977	-	<b>301,977</b>	203,799
Other	B3	-	-	<b>-</b>	-
<b>Total expenditure</b>	<b>B</b>	<b>302,193</b>	<b>-</b>	<b>302,193</b>	<b>204,015</b>
<b>Net income for the year</b>		<b>57,869</b>	<b>-</b>	<b>57,869</b>	<b>71,536</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>57,869</b>	<b>-</b>	<b>57,869</b>	<b>71,536</b>
<b>Net movement in funds</b>		<b>57,869</b>	<b>-</b>	<b>57,869</b>	<b>71,536</b>
<b>Total funds brought forward</b>		303,572	-	<b>303,572</b>	232,036
<b>Total funds carried forward</b>		<b>361,441</b>	<b>-</b>	<b>361,441</b>	<b>303,572</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 11 to 23 form an integral part of these accounts.

**The Weekend Day Centre for Dementia Care - Statement of Financial Activities for the year ended 31 July 2023**

**The Weekend Day Centre for Dementia Care - Resources applied in the year ended 31 July 2023 towards fixed assets for Charity use:-**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	57,869	71,536
<b>Net resources available to fund charitable activities</b>	<b><u>57,869</u></b>	<b><u>71,536</u></b>

**Movements in revenue and capital funds for the year ended 31 July 2023**

**Revenue accumulated funds**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Last year Total Funds 2022 £</b>
Accumulated funds brought forward	303,572	-	303,572	232,036
Recognised gains and losses before transfers	<u>57,869</u>	<u>-</u>	<u>57,869</u>	<u>71,536</u>
	<b>361,441</b>	<b>-</b>	<b>361,441</b>	<b>303,572</b>
<b>Closing revenue funds</b>	<b><u>361,441</u></b>	<b><u>-</u></b>	<b><u>361,441</u></b>	<b><u>303,572</u></b>

<b>Summary of funds</b>	<b>Unrestricted and Designated funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Last Year Total Funds 2022 £</b>
Revenue accumulated funds	361,441	-	361,441	303,572
<b>Total funds</b>	<b><u>361,441</u></b>	<b><u>-</u></b>	<b><u>361,441</u></b>	<b><u>303,572</u></b>

The notes attached on pages 11 to 23 form an integral part of these accounts.

**The Weekend Day Centre for Dementia Care - Balance Sheet as at 31 July 2023**

	SORP		2023	2022
	Note	Ref	£	£
<b>Fixed assets</b>				
		A		
Tangible assets	9	A2	164,130	165,208
<b>Current assets</b>				
		B		
Stocks		B1	-	-
Debtors	10	B2	43,025	33,339
Cash at bank and in hand		B4	181,748	140,523
<b>Total current assets</b>			<u>224,773</u>	<u>173,862</u>
<b>Creditors: amounts falling due within one year</b>	11	C1	<u>(27,462)</u>	<u>(35,498)</u>
<b>Net current assets</b>			197,311	138,364
<b>The total net assets of the charity</b>			<u><b>361,441</b></u>	<u><b>303,572</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

**Restricted funds**

-

**Unrestricted Funds**

Unrestricted Revenue Funds	15	D3	361,441	303,572
			361,441	303,572
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u><b>361,441</b></u>	<u><b>303,572</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



.....  
**REBECCA CABREJAS**

Trustee

05/03/2024

Approved by the board of trustees on .....

**The notes attached on pages 11 to 23 form an integral part of these accounts.**

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2023

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a charitable incorporated organisation registered in England. The principal address of the charity is Learning Disability Resource Centre, 8 Owens Farm Drive, Stockport, SK2 5EA.

##### **Going Concern**

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

##### **Risks and future assumptions**

The main risk facing the Charity is that revenue it receives from attendees should be insufficient to cover its future financial obligations. Therefore the view of the trustees is that sufficient cash reserves should be accumulated to allow for any further reductions in revenue.

##### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income from investments is included in the year in which it is receivable.

Income is received by the charity for services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the customer.

Voluntary income is received by way of donations, legacies and gifts and is included in full in the statement of financial activities when receivable.

Income from government grants is included in the year which it is receivable.

## **The Weekend Day Centre for Dementia Care**

### **Notes to the Accounts for the year ended 31 July 2023**

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2023

#### *Policies relating to assets, liabilities and provisions and other matters.*

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

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures & Fittings and Equipment	25 % straight line
Land and Buildings	4 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

##### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

##### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

##### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds in the charity.

There are no restricted funds in the charity.

There are no endowment funds.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2023

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

There are no significant financial instruments.

#### 5 Net surplus in the financial year

	2023 £	2022 £
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	10,316	9,138
Trustees' remuneration	-	1,025
Pension costs	3,026	1,610
	<u>3,026</u>	<u>1,610</u>

#### 6 Staff costs and emoluments

<b>Salary costs</b>	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	205,512	131,940
Employer's National Insurance for all staff	4,753	1,043
Employer's operating costs of defined contribution pension schemes	3,026	1,610
Trustees' Remuneration as detailed in note 8	-	1,025
<b>Total salaries, wages and related costs</b>	<u>213,291</u>	<u>135,618</u>

<b>Numbers of full time employees or full time equivalents</b>	2023	2022
The average number of total staff employed in the year was	<u>16</u>	<u>15</u>

The details of remuneration paid to trustees is shown in note 8

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

<b>Numbers of such staff to whom benefits are accruing :-</b>	No	No
Under defined benefits pension schemes	8	6
	<u>8</u>	<u>6</u>

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

	2023 £	2022 £
<b>Remuneration payable to trustees or connected persons</b>		
Gary Morris	-	1,025
<b>Total remuneration</b>	<u>-</u>	<u>1,025</u>

Former trustee Gary Morris was paid £1,025 during the period of 1st Aug 2021 to 31st Oct 2021.

The payment was in respect of 205 hours worked covering the vacant post of a Finance/Admin Officer.

The role of Admin Officer has now been filled.

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures & Fittings and Equipment	Total
		£	£
<b>Cost</b>			
At 1 August 2022	164,433	12,926	177,359
Additions	5,220	4,444	9,664
Disposals		(1,797)	(1,797)
<b>At 31 July 2023</b>	<u>169,653</u>	<u>15,573</u>	<u>185,226</u>
<b>Depreciation</b>			
At 1 August 2022	6,577	5,574	12,151
Charge for the year	6,786	3,530	10,316
On disposals		(1,371)	(1,371)
<b>At 31 July 2023</b>	<u>13,363</u>	<u>7,733</u>	<u>21,096</u>
<b>Net book value</b>			
<b>At 31 July 2023</b>	<u>156,290</u>	<u>7,840</u>	<u>164,130</u>
<b>At 31 July 2022</b>	<u>157,856</u>	<u>7,352</u>	<u>165,208</u>

Depreciation on Land and Buildings has been charged over the useful life of 25 years.

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

<i>Prior Year</i>	Land and Buildings	Fixtures & Fittings and Equipment £	Total £
<b>Cost</b>			
01 August 2021	133,648	4,437	138,085
Additions	30,785	8,923	39,708
Disposals		(433)	(433)
<b>31 July 2022</b>	<b>164,433</b>	<b>12,927</b>	<b>177,360</b>
<b>Depreciation</b>			
01 August 2021		3,447	3,447
Charge for the year	6,577	2,561	9,138
On disposals		(433)	(433)
<b>31 July 2022</b>	<b>6,577</b>	<b>5,575</b>	<b>12,152</b>
<b>Net book value</b>			
<b>31 July 2022</b>	<b>157,856</b>	<b>7,352</b>	<b>165,208</b>
<b>31 July 2021</b>	<b>133,648</b>	<b>990</b>	<b>134,638</b>

10 Debtors

	2023 £	2022 £
Trade debtors	21,073	27,099
Prepayments and accrued income	21,830	6,151
Other debtors	122	89
	<b>43,025</b>	<b>33,339</b>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,206	-
Accruals	1,772	2,107
PAYE, NIC VAT and other taxes	5,512	2,441
Other creditors	18,972	30,950
	<b>27,462</b>	<b>35,498</b>

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2023

#### 12 Financial commitments under operating leases

The Centre obtained a 57 month lease from Stockport Metropolitan Borough Council on the 1st October 2020 for the Ada Kay Centre, Bredbury, Stockport. The terms of the lease are set out below.

The Landlord and the Tenant enter into an Option Subject to the terms of the Option the Landlord shall sell the Premises to the Tenant for a purchase price of £263,800 the satisfaction of the purchase price shall be the Service Saving made to the Landlord by the Tenant for the Target Sum by the Target Date.

A) the full Service Saving amounting to the Target Sum being achieved or

B) A service saving of at least 85% of the target sum to be achieved with a cash payment amounting to the difference between the service saving achieved and the target sum so that the combined value of the Service Saving and the cash payment shall amount to 100% of the Target Sum

(C) the provisions of (b) shall not operate to allow the Tenant to achieve less than 85% of the Service Saving

#### **Rent**

Stockport Metropolitan Borough Council has agreed to grant the Centre a peppercorn rent for the full term of the lease, to allow the Centre to demonstrate to the Council that it is able to provide the Service Saving amounting to the Target Sum.

#### 13 Related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which are fully disclosed in notes above.

#### 14 Particulars of how particular funds are represented by assets and liabilities

<b>At 31 July 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	164,130	-	-	<b>164,130</b>
Current Assets	224,773	-	-	<b>224,773</b>
Current Liabilities	(27,462)	-	-	<b>(27,462)</b>
	<b>361,441</b>	<b>-</b>	<b>-</b>	<b>361,441</b>
<b>At 1 August 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	165,208	-	-	<b>165,208</b>
Current Assets	173,862	-	-	<b>173,862</b>
Current Liabilities	(35,498)	-	-	<b>(35,498)</b>
	<b>303,572</b>	<b>-</b>	<b>-</b>	<b>303,572</b>

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Funds carried forward to 2024
	£	See Note 16 £	£
<b>Unrestricted and designated funds:-</b>			
Unrestricted Revenue Funds	303,573	57,869	361,442
<b>Total unrestricted and designated funds</b>	<b>303,573</b>	<b>57,869</b>	<b>361,442</b>
<b>Total charity funds</b>	<b>303,573</b>	<b>57,869</b>	<b>361,442</b>

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Movement in funds	Movement in funds
	2023	2023	2023	2022
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	360,062	(302,193)	57,869	71,535
	<b>360,062</b>	<b>(302,193)</b>	<b>57,869</b>	<b>71,535</b>

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

**Unrestricted and designated funds:-**

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP

*This analysis is classified by conventional nominal descriptions and not by activity.*

18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	5,002	-	5,002	6,989
<b>Total donations and gifts from individuals</b>	<b>5,002</b>	<b>-</b>	<b>5,002</b>	<b>6,989</b>
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Revenue grants from government and public bodies</b>				
Coronavirus Job Retention Scheme	-	-	-	442
SMBC Rapid Testing Fund	-	-	-	1,177
SMBC Workforce Allocation Fund	-	-	-	4,624
SMBC Contribution towards Ada Kay	-	-	-	37,000
<b>Total public sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,243</b>
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Donations from organisations</b>				
Small donation individually less than £1,000	-	-	-	2,174
<b>Total Donations from organisations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,174</b>
<b>Total Donations, Grants and Legacies</b>	<b>5,002</b>	<b>-</b>	<b>5,002</b>	<b>52,406</b>

A1

All prior year income was unrestricted

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP

19 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
<b>Primary purpose and ancillary trading</b>				
Letting of property for charitable purposes	-	-	-	3,525
SMBC fees	112,478	-	112,478	60,666
Billed services	199,657	-	199,657	128,799
Billed lunches	35,777	-	35,777	26,452
<b>Total Primary purpose and ancillary trading</b>	<b>347,912</b>	<b>-</b>	<b>347,912</b>	<b>219,442</b>

All prior year income was unrestricted

20 Total Income from charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading	347,912	-	347,912	219,442
<b>Total from charitable activities</b> <b>A2</b>	<b>347,912</b>	<b>-</b>	<b>347,912</b>	<b>219,442</b>

21 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	1,500	-	1,500	-
<b>Total investment income</b> <b>A4</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>

22 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Energy Tariff rebate	5,648	-	5,648	3,703
<b>Total other income</b> <b>A5</b>	<b>5,648</b>	<b>-</b>	<b>5,648</b>	<b>3,703</b>

All prior year income was unrestricted

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP

23 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	205,512	-	205,512	131,940
Employers' NI - Charitable activities	4,753	-	4,753	1,043
Defined contribution pension costs - charitable activities	3,026	-	3,026	1,610
Travel and Subsistence - Charitable Activities	-	-	-	3
Marketing and advertising of charitable services	435	-	435	-
Staff Training	1,741	-	1,741	1,409
<b>Total direct spending</b> <b>B2a</b>	<b>216,466</b>	<b>-</b>	<b>216,466</b>	<b>136,005</b>

All prior year expenditure was unrestricted

24 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading	-	-	-	14
<b>Total charitable trading costs</b> <b>B2b</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>

All prior year expenditure was unrestricted

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP

25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Premises Expenses</b>				
Rates and water charges	2,921	-	2,921	2,822
Room Hire	-	-	-	1,180
Light heat and power	4,052	-	4,052	3,333
Cleaning and waste management	2,961	-	2,961	2,391
Premises repairs, renewals and maintenance	12,097	-	12,097	8,970
Property insurance	-	-	-	-
<b>Administrative overheads</b>				
Telephone, fax and internet	1,125	-	1,125	1,423
Entertaining for attendees	4,380	-	4,380	2,846
Stationery and printing	1,120	-	1,120	838
Presents, gifts	554	-	554	364
Catering	31,386	-	31,386	24,248
Subscriptions	98	-	98	-
Equipment expenses	2,556	-	2,556	787
Hire of equipment	186	-	186	-
Software licences and expenses	2,043	-	2,043	1,339
Insurance	2,427	-	2,427	2,587
Sundry expenses	-	-	-	94
Simply auto enrolment	504	-	504	504
Creative pensions	324	-	324	310
U Check	254	-	254	219
Bad debts	64	-	64	312
Storage	30	-	30	493
Crafts	52	-	52	134
Day trips	351	-	351	-
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>				
As detailed in Note 26	1,238	-	1,238	1,088
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Other legal and professional	-	-	-	324
<b>Financial costs</b>				
Bank charges	13	-	13	3
Depreciation & Amortisation in total for the period	10,316	-	10,316	9,138
<b>Support costs before reallocation</b>	<b>81,479</b>	<b>-</b>	<b>81,479</b>	<b>65,747</b>
<b>Total support costs - Current Year</b>	<b>81,479</b>	<b>-</b>	<b>81,479</b>	<b>65,747</b>

The basis of allocation of costs between activities is described under accounting policies

All prior year expenditure was unrestricted

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP

26 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	1,032	-	1,032	1,008
Trustees' remuneration	-	-	-	1,025
Consultants fees	3,000	-	3,000	-
<b>Total Governance costs</b>	<b>4,032</b>	<b>-</b>	<b>4,032</b>	<b>2,033</b>

*Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees*

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Fees paid to the examiner's firm	1,238	-	1,238	1,088
<b>Total additional fees included in support costs at Note 25</b>	<b>1,238</b>	<b>-</b>	<b>1,238</b>	<b>1,088</b>

All prior year expenditure was unrestricted

27 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	<b>B2a</b>	216,466	-	216,466	136,005
Total charitable trading costs	<b>B2b</b>	-	-	-	14
Total support costs	<b>B2d</b>	81,479	-	81,479	65,747
Total Governance costs	<b>B2e</b>	4,032	-	4,032	2,033
<b>Total charitable expenditure</b>	<b>B2</b>	<b>301,977</b>	<b>-</b>	<b>301,977</b>	<b>203,799</b>

All prior year expenditure was unrestricted

28 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Just Giving fees		216	-	216	216
<b>Total fundraising costs</b>	<b>B1</b>	<b>216</b>	<b>-</b>	<b>216</b>	<b>216</b>

All prior year expenditure was unrestricted

**THE WEEKEND DAY CENTRE FOR DEMENTIA CARE**

England & Wales - Charity number 1168454

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# Accounts

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The Charity Registration Number is :- 1168454

## The Weekend Day Centre for Dementia Care

### Report and Accounts

31 July 2022



# The Weekend Day Centre for Dementia Care

## Report and accounts for the year ended 31 July 2022

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**The Weekend Day Centre for Dementia Care**

**Trustees' Annual Report for the year ended 31 July 2022**

The Trustees present their Report and Accounts for the year ended 31 July 2022.

**Reference and administrative details**

***The charity name.***

The legal name of the charity is:- The Weekend Day Centre for Dementia Care.

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1168454.

The charity does not operate in any overseas jurisdictions.

***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

The governing document is dated 31 July 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Weekend Day Centre

Ada Kay, 2A Annable Road, Bredbury

SK6 2DE

Telephone 0161 483 5612

Email Address [info@weekenddaycentre.com](mailto:info@weekenddaycentre.com) Web address [www.weekenddaycentre.com](http://www.weekenddaycentre.com)

**The Trustees in office on the date the report was approved were:-**

Robert Mossman

Linda Greaves

Maureen Watson

Rebecca Cabrejas

Gary Morris

Helen Hinks

**The following persons served as Trustees during the year ended 31 July 2022 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

## **The Weekend Day Centre for Dementia Care**

**Trustees' Annual Report for the year ended 31 July 2022**

### **Objects and activities of the charity**

#### ***The purposes of the charity as set out in its governing document.***

To promote the relief of those people suffering from Dementia and the carers of such people, by the provision of weekend, weekday and bank holiday care facilities.

To provide facilities for recreation and leisure time occupation with the objective of improving the conditions of life for such people, in the interests of life social welfare, having need of such facilities by reason of their infirmity, disablement or social and economic circumstances.

#### ***The main activities undertaken and achievements and performance of the charity during the year to further the charity's purpose for public benefit***

The charity provided relief for the carers of those suffering from Dementia and raised awareness to the public. The charity provides food, entertainment and other activities to those with Dementia.

The charity also raised funds from events as detailed below:

Raffles, Sponsored cycles, runs and walks

Through fundraising events the charity has raised awareness to those individuals suffering from Dementia.

Money received from billed services will allow the charity to purchase a building of its own that will increase the accessibility of care and make the building available to the public for other uses.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity raised funds of £9,163 (2021- £9,472) during the year by way of fundraising activities and donations.

## **The Weekend Day Centre for Dementia Care**

### **Trustees' Annual Report for the year ended 31 July 2022**

Annual General Meeting 2022  
Operational Manager's Report

Its fair to say the last year has flown by so quickly for all of us involved at the centre, yet we have come so far, and everyone has settled in well. We have seen new clients arrive and others leave, and they all been part of our journey of opening for 5 days. Although at times it has been extremely hard, we have continued to give our all and grow within the building and as a team.

The team at the centre as always, I take my hat off to you, supporting each other, our fabulous clients and building relationships with the families and carer's whilst providing excellent day care. With the world as it is now, we have had a few sticky wickets to get through, for staff personally & professionally, but we stuck together, and I cannot thank them enough for all the support they give each other and to me as their manager. To Rebecca Gee our deputy manager, for always having my back and for her support over the last year.

To everyone involved in raising money for the centre over the past year, thank you, memory donations, raffle prizes, groups & club donations everyone buying raffle prizes every single penny helps us to continue our day care to the people of Stockport, we appreciate your kindness, generosity, and support.

To the committee, & trustees who give their time and expertise freely to the centre, thank you. Especially Rebecca Cabrejas & Gary Morris who spent so much time in the preparation for the building being ready to start us on our new pathway, although fraught at times and stressful, we can hopefully look back and laugh at it and know how far we have come.

To Keith Davies for all the time and effort you put in to all the preparation, work, and the amount of stress you took from me through the months, thank you. The words thank you does not seem enough, but we honestly are truly grateful to be in our own building doing the job we love.

Although not everything is completed around the building and we have a few projects we would still like to set up, for now we are going from strength to strength, and we have 2 out of the 5 days with a waiting list to attend. As always, we must be doing something right.

Joanne Davies  
Operations Manager

## **The Weekend Day Centre for Dementia Care**

### **Trustees' Annual Report for the year ended 31 July 2022**

Annual General Meeting 2022  
Chairwoman's Report

As we head towards our 1st year anniversary of moving into Ada Kay House, it's easy to forget how hard the last year has been.

COVID has continued to impact us whether it be constraints on numbers of clients allowed or staff and clients contracting the disease, sometimes for the second time. Financially this has been a challenge to overcome as reduced income has affected what we can spend. The war in Ukraine, rising energy prices and cost of living crisis is affecting all of us and so the pressure to ensure we keep increasing our numbers is more acute.

To say it's been a steep learning curve for us all is an understatement. For Jo, Becky and the team, the adjustment from a 2-day operation to a 5-day one has been immense. And for the committee, particularly myself and Gary, the enormity of what is needed to operate our own building from a logistics, operations and legal point of view has been a hard and difficult to navigate at times. We all still have some learning to do but Rome wasn't built in a day as they say!

Despite being thrown in at the deep end so to speak, I'm incredibly proud of Jo, Becky and all the team and how they have adjusted to the new environment so brilliantly.

From a facilities point of view there are always going to be ongoing maintenance issues that crop up and the garden still needs a lot of attention. Unfortunately, we have to prioritise from a finance point of view, so some things need to wait. Of course, we welcome any donations that will help with this and of course if anyone can donate their time to help, we will always be grateful.

My thanks to everyone who continues to attend, support, and fundraise for the Weekend Day Centre, and to the Committee for their time and support.

To all the team – thank you for continuously giving your best to make sure that everyone who attends has an amazing day.

And my final thanks as always are to Jo Davies - The Weekend Day Centre can't thank you enough for all that you do.

Rebecca Cabrejas  
Chairwoman

### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

Vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as below:

The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit on the number of charity trustees would not as a result be exceeded;

Bankers	The Co-operative Bank PLC - PO Box 250, Skelmersdale, WN8 6WT
Solicitors	SAS Daniels - 30 Greek Street, Stockport, SK3 8AD

**The Weekend Day Centre for Dementia Care**

**Trustees' Annual Report for the year ended 31 July 2022**

**Financial review**

***The charity's financial position at the end of the year ended 31 July 2022***

The financial position of the charity at 31 July 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	71,535	18,086
Unrestricted Revenue Funds available for the general purposes of the charity	303,572	232,038
<b>Total Funds</b>	<b>303,572</b>	<b>232,038</b>

***Financial review of the position at the reporting date, 31 July 2022 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Income from unrestricted funds totalled £275,551 the major part being billed care services which were £128,799 from individuals and £60,666 from Stockport council. The charity also had income from government and public body grants of £43,243. Total unrestricted expenditure amounted to £204,016, the major part being staff gross salaries £131,940 and catering of £24,248. Therefore the result for the period was a surplus of £71,535 (£18,086 - 2021).

***Policies on reserves.***

The trustees have the power to deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the charity to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000;

***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## The Weekend Day Centre for Dementia Care

### Trustees' Annual Report for the year ended 31 July 2022

#### Details of The Independent Examiner

Eric Langer BSc FCA  
Chartered Accountant  
8-10 Gatley Road  
Cheadle  
Cheshire  
SK8 1PY

#### Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-


- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on



12/12/22

REBECCA CABREJAS  
Trustee

## The Weekend Day Centre for Dementia Care

### Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 July 2022

I report to the trustees on my examination of the accounts of The Weekend Day Centre For Dementia Care (the CIO) for the year ended 31 July 2022.

#### Respective responsibilities of the Trustees and the Independent Examiner

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

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

#### Independent Examiner's Statement

Since the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 matters have come to my attention in connection with the examination giving me cause to believe:

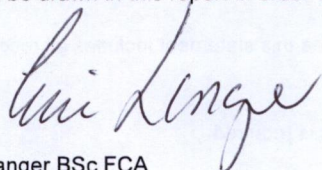
accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the accounts do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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



Eric Langer BSc FCA

Chartered Accountant

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

This report was signed on

24/02/23

The Weekend Day Centre for Dementia Care - Statement of Financial Activities for the year ended 31 July 2022

Statement of Financial Activities for the year ended 31 July 2022

	SORP Ref	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	52,406	-	52,406	32,659
Charitable activities	A2	219,442	-	219,442	101,227
Other	A5	3,703	-	3,703	-
<b>Total income</b>	<b>A</b>	<b>275,551</b>	<b>-</b>	<b>275,551</b>	<b>133,886</b>
<b>Expenditure on:</b>					
Raising funds	B1	216	-	216	216
Charitable activities	B2	203,800	-	203,800	115,584
<b>Total expenditure</b>	<b>B</b>	<b>204,016</b>	<b>-</b>	<b>204,016</b>	<b>115,800</b>
<b>Net income for the year</b>		<b>71,535</b>	<b>-</b>	<b>71,535</b>	<b>18,086</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>71,535</b>	<b>-</b>	<b>71,535</b>	<b>18,086</b>
<b>Net movement in funds</b>		<b>71,535</b>	<b>-</b>	<b>71,535</b>	<b>18,086</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>	<b>E</b>	232,038	-	232,038	213,952
<b>Total funds carried forward</b>		<b>303,573</b>	<b>-</b>	<b>303,573</b>	<b>232,038</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 25 form an integral part of these accounts.

**The Weekend Day Centre for Dementia Care - Statement of Financial Activities for the year ended 31 July 2022**

**The Weekend Day Centre for Dementia Care - Resources applied in the year ended 31 July 2022 towards fixed assets for Charity use:-**

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	71,535	18,086
<b>Net resources available to fund charitable activities</b>	<u>71,535</u>	<u>18,086</u>

**Movements in revenue and capital funds for the year ended 31 July 2022**

**Revenue accumulated funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	232,038	-	232,038	213,952
Recognised gains and losses before transfers	<u>71,535</u>	<u>-</u>	<u>71,535</u>	<u>18,086</u>
	<b>303,573</b>	<b>-</b>	<b>303,573</b>	<b>232,038</b>
<b>Closing revenue funds</b>	<u><b>303,573</b></u>	<u><b>-</b></u>	<u><b>303,573</b></u>	<u><b>232,038</b></u>

The Weekend Day Centre for Dementia Care - Statement of Financial Activities for the year ended 31 July 2022

Summary of funds	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue accumulated funds	303,573	-	303,573	232,038
<b>Total funds</b>	<b>303,573</b>	<b>-</b>	<b>303,573</b>	<b>232,038</b>

The Weekend Day Centre for Dementia Care

Income and Expenditure Account for the year ended 31 July 2022 as required by the Companies Act 2006

	2022	2021
	£	£
<b>Income</b>		
Income from operations	271,848	133,886
Other operating income	3,703	-
<b>Gross income in the year before exceptional items</b>	<b>275,551</b>	<b>133,886</b>
<b>Gross income in the year including exceptional items</b>	<b>275,551</b>	<b>133,886</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	191,217	101,925
Depreciation and amortisation	9,138	330
Fundraising costs	216	216
Governance costs	3,445	13,329
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>204,016</b>	<b>115,800</b>
<b>Net income before tax in the financial year</b>	<b>71,535</b>	<b>18,086</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>71,535</b>	<b>18,086</b>
<b>Retained surplus for the financial year</b>	<b>71,535</b>	<b>18,086</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 25 form an integral part of these accounts.

**The Weekend Day Centre for Dementia Care - Balance Sheet as at 31 July 2022**

	SORP		2022	2021
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	10	A2	165,208	134,638
<b>Current assets</b>		B		
Stocks		B1	-	14
Debtors	12	B2	33,339	22,045
Cash at bank and in hand		B4	140,524	87,571
<b>Total current assets</b>			<u>173,863</u>	<u>109,630</u>
<b>Creditors: amounts falling due within one year</b>	13	C1	<u>(35,498)</u>	<u>(12,230)</u>
<b>Net current assets</b>			138,365	97,400
<b>The total net assets of the charity</b>			<u><b>303,573</b></u>	<u><b>232,038</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

**Restricted funds**

- -

**Unrestricted Funds**

Unrestricted Revenue Funds	19	D3	303,573	232,038
			<u>303,573</u>	<u>232,038</u>
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u><b>303,573</b></u>	<u><b>232,038</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



12/12/22

**REBECCA CABREJAS**

Trustee

Approved by the board of trustees on

The notes attached on pages 12 to 25 form an integral part of these accounts.

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2022

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a charitable incorporated organisation registered in England. The principal address of the charity is Learning Disability Resource Centre, 8 Owens Farm Drive, Stockport, SK2 5EA.

##### **Going Concern**

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

##### **Risks and future assumptions**

The main risk facing the Charity is that revenue it receives from attendees should be insufficient to cover its future financial obligations. Therefore the view of the trustees is that sufficient cash reserves should be accumulated to allow for any further reductions in revenue.

##### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income from investments is included in the year in which it is receivable.

Income is received by the charity for services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the customer.

Voluntary income is received by way of donations, legacies and gifts and is included in full in the statement of financial activities when receivable.

Income from government grants is included in the year which it is receivable.

## **The Weekend Day Centre for Dementia Care**

### **Notes to the Accounts for the year ended 31 July 2022**

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2022

#### ***Policies relating to assets, liabilities and provisions and other matters.***

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

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures & Fittings and Equipment	25 % straight line
Land and Buildings	measured at cost

A regular annual review of the likelihood of asset impairment is undertaken.

##### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

##### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

##### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds in the charity.

There are no restricted funds in the charity.

There are no endowment funds.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**The Weekend Day Centre for Dementia Care**

**Notes to the Accounts for the year ended 31 July 2022**

**3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**4 Significance of financial instruments to the charity's position**

There are no significant financial instruments.

**5 Net surplus in the financial year**

	2022	2021
	£	£
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	9,138	330
Trustees' remuneration	1,025	3,400
Pension costs	1,610	957
	<u>1,610</u>	<u>957</u>

**6 Donated goods, services and facilities**

*Current year*

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Included in Legacies and Donations:-</i>				
Donated goods and services	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

*Prior Year*

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Donated goods and services	8,100	-	8,100
	<u>8,100</u>	<u>-</u>	<u>8,100</u>

**The Weekend Day Centre for Dementia Care**

**Notes to the Accounts for the year ended 31 July 2022**

**7 Staff costs and emoluments**

<b>Salary costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	131,940	75,079
Employer's National Insurance for all staff	1,043	-
Employer's operating costs of defined contribution pension schemes	1,610	957
Trustees' Remuneration as detailed in note 9	1,025	3,400
<b>Total salaries, wages and related costs</b>	<b>135,618</b>	<b>79,436</b>

<b>Numbers of full time employees or full time equivalents</b>	<b>2022</b>	<b>2021</b>
The average number of total staff employed in the year was	<b>15</b>	<b>13</b>

The details of remuneration paid to trustees is shown in note 9

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

<b>Numbers of such staff to whom benefits are accruing :-</b>	<b>No</b>	<b>No</b>
Under defined benefits pension schemes	6	2
	<b>6</b>	<b>2</b>

**8 Defined contribution pension schemes**

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

**9 Remuneration and payments to Trustees and persons connected with them**

<b>Remuneration payable to trustees or connected persons</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gary Morris	1,025	3,400
<b>Total remuneration</b>	<b>1,025</b>	<b>3,400</b>

The trustee Gary Morris was paid £1,025 during the period of 1st Aug 2021 to 31st Oct 2021.

The payment was in respect of 205 hours worked covering the vacant post of a Finance/Admin Officer.

An anticipated start date of 1st Sept for an officer to carry out the duties of the Finance/Admin post was delayed until 4th Oct due to building works being carried out on the property.

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2022

10 Tangible fixed assets

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Fixtures &amp; Fittings and Equipment</b>	<b>Total</b>
		£	£
<b>Cost</b>			
At 1 August 2021	133,648	4,437	138,085
Additions	30,785	8,923	39,708
Disposals		(433)	(433)
<b>At 31 July 2022</b>	<b>164,433</b>	<b>12,927</b>	<b>177,360</b>
<b>Depreciation</b>			
At 1 August 2021		3,447	3,447
Charge for the year	6,577	2,561	9,138
On disposals		(433)	(433)
<b>At 31 July 2022</b>	<b>6,577</b>	<b>5,575</b>	<b>12,152</b>
<b>Net book value</b>			
<b>At 31 July 2022</b>	<b>157,856</b>	<b>7,352</b>	<b>165,208</b>

Depreciation on Land and Buildings has been charged over the useful life of 25 years.

<i>Prior Year</i>	<b>Land and Buildings</b>	<b>Fixtures &amp; Fittings and Equipment</b>	<b>Total</b>
		£	£
<b>Cost</b>			
01 August 2020		3,117	3,117
Additions	133,648	1,320	134,968
<b>31 July 2021</b>	<b>133,648</b>	<b>4,437</b>	<b>138,085</b>
<b>Depreciation</b>			
01 August 2020		3,117	3,117
Charge for the year		330	330
<b>31 July 2021</b>	<b>-</b>	<b>3,447</b>	<b>3,447</b>
<b>Net book value</b>			
<b>31 July 2021</b>	<b>133,648</b>	<b>990</b>	<b>134,638</b>
<b>31 July 2020</b>	<b>-</b>	<b>-</b>	<b>-</b>

**The Weekend Day Centre for Dementia Care**

**Notes to the Accounts for the year ended 31 July 2022**

<b>11 Stocks &amp; Work in Progress</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stocks before write downs	-	14
	<u>-</u>	<u>14</u>

**Analysis of the carrying value of stocks and work in progress by activities**

<b>Activity</b>	<b>Stocks</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Provision of care	-	14
	<u>-</u>	<u>14</u>

<b>12 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	27,099	14,382
Prepayments and accrued income	6,151	4,662
Other debtors	89	3,001
	<u><b>33,339</b></u>	<u><b>22,045</b></u>

<b>13 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	1,540
Accruals	2,107	2,294
PAYE, NIC VAT and other taxes	2,441	1,396
Other creditors	30,472	6,745
	<u><b>35,020</b></u>	<u><b>11,975</b></u>
Defined contribution pension scheme liabilities due within one year	<u>478</u>	<u>255</u>

**14 Financial commitments under operating leases**

The Centre obtained a 57 month lease from Stockport Metropolitan Borough Council on the 1st October 2020 for the Ada Kay Centre, Bredbury, Stockport. The terms of the lease are set out below.

The Landlord and the Tenant enter into an Option Subject to the terms of the Option the Landlord shall sell the Premises to the Tenant for a purchase price of £263,800 the satisfaction of the purchase price shall be the Service Saving made to the Landlord by the Tenant for the Target Sum by the Target Date.

A) the full Service Saving amounting to the Target Sum being achieved or

B) A service saving of at least 85% of the target sum to be achieved with a cash payment amounting to the difference between the service saving achieved and the target sum so that the combined value of the Service Saving and the cash payment shall amount to 100% of the Target Sum

(C) the provisions of (b) shall not operate to allow the Tenant to achieve less than 85% of the Service Saving

**Rent**

Stockport Metropolitan Borough Council has agreed to grant the Centre a peppercorn rent for the full term of the lease, to allow the Centre to demonstrate to the Council that it is able to provide the Service Saving amounting to the Target Sum.

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2022

<b>15 Contractual capital commitments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets in the form of building renovation work for the amount shown. The amounts have not been provided in the accounts.	-	12,300
	<u>-</u>	<u>12,300</u>

<b>16 Income and Expenditure account summary</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>At 1 August 2021</b>	232,038	213,952
Surplus for the year	71,535	18,086
<b>At 31 July 2022</b>	<u>303,573</u>	<u>232,038</u>

**17 Related party transactions**

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which are fully disclosed in notes above.

**18 Particulars of how particular funds are represented by assets and liabilities**

<b>At 31 July 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	165,208	-	-	165,208
Current Assets	173,863	-	-	173,863
Current Liabilities	(35,498)	-	-	(35,498)
	<u>303,573</u>	<u>-</u>	<u>-</u>	<u>303,573</u>
<b>At 1 August 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	134,638	-	-	134,638
Current Assets	109,630	-	-	109,630
Current Liabilities	(12,230)	-	-	(12,230)
	<u>232,038</u>	<u>-</u>	<u>-</u>	<u>232,038</u>

**19 Change in total funds over the year as shown in Note 18, analysed by individual funds**

	<b>Funds brought forward from 2021</b>	<b>Movement in funds in 2022</b>	<b>Funds carried forward to 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
		See Note 20	
<b>Unrestricted and designated funds:-</b>			
Unrestricted Revenue Funds	232,038	71,535	303,573
<b>Total unrestricted and designated funds</b>	<u>232,038</u>	<u>71,535</u>	<u>303,573</u>
<b>Total charity funds</b>	<u>232,038</u>	<u>71,535</u>	<u>303,573</u>

**The Weekend Day Centre for Dementia Care**

**Notes to the Accounts for the year ended 31 July 2022**

**20 Analysis of movements in funds over the year as shown in Note 19**

	Income	Expenditure	Movement in funds	Movement in funds
	2022	2022	2022	2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	275,551	(204,016)	71,535	18,086
	<b>275,551</b>	<b>(204,016)</b>	<b>71,535</b>	<b>18,086</b>

**21 The purposes for which the funds as detailed in note 19 are held by the charity are:-**

**Unrestricted and designated funds:-**

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2022 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	6,989	-	6,989	6,834
Flynn	-	-	-	1,000
<b>Total donations and gifts from individuals</b>	<b>6,989</b>	<b>-</b>	<b>6,989</b>	<b>7,834</b>
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Revenue grants from government and public bodies</b>				
Coronavirus Job Retention Scheme	442	-	442	19,164
SMBC Infection Control Fund	-	-	-	2,682
SMBC Rapid Testing Fund	1,177	-	1,177	1,341
SMBC Workforce Allocation Fund	4,624	-	4,624	-
SMBC Contribution towards Ada Kay	37,000	-	37,000	-
<b>Total public sector revenue grants</b>	<b>43,243</b>	<b>-</b>	<b>43,243</b>	<b>23,187</b>
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations from organisations</b>				
Small donation individually less than £1,000	2,174	-	2,174	638
Bredbury Ward	-	-	-	1,000
<b>Total Donations from organisations</b>	<b>2,174</b>	<b>-</b>	<b>2,174</b>	<b>1,638</b>
<b>Total Donations, Grants and Legacies</b>	<b>52,406</b>	<b>-</b>	<b>52,406</b>	<b>32,659</b>

A1

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2022 as required by the SORP 2015

23 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
<b>Primary purpose and ancillary trading</b>				
Letting of property for charitable purposes	3,525	-	3,525	8,100
SMBC fees	60,666	-	60,666	33,070
Billed services	128,799	-	128,799	49,881
Billed lunches	26,452	-	26,452	10,176
<b>Total Primary purpose and ancillary trading</b>	<b>219,442</b>	<b>-</b>	<b>219,442</b>	<b>101,227</b>

24 Total Income from charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	219,442	-	219,442	101,227
<b>Total from charitable activities A2</b>	<b>219,442</b>	<b>-</b>	<b>219,442</b>	<b>101,227</b>

25 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Energy Tariff rebate	3,703	-	3,703	-
<b>Total other income A5</b>	<b>3,703</b>	<b>-</b>	<b>3,703</b>	<b>-</b>

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2022 as required by the SORP 2015

26 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	131,940	-	131,940	75,079
Employers' NI - Charitable activities	1,043	-	1,043	-
Defined contribution pension costs - charitable activities	1,610	-	1,610	957
Travel and Subsistence - Charitable Activities	3	-	3	-
<b>Total direct spending</b> <b>B2a</b>	<b>134,596</b>	<b>-</b>	<b>134,596</b>	<b>76,036</b>

27 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading	14	-	14	9
<b>Total charitable trading costs</b> <b>B2b</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>9</b>

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2022 as required by the SORP 2015

28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Employee costs not included in direct costs</b>				
Training and welfare - staff	1,409	-	1,409	569
<b>Premises Expenses</b>				
Rates and water charges	2,822	-	2,822	2,613
Room Hire	1,180	-	1,180	2,340
Light heat and power	3,333	-	3,333	230
Cleaning and waste management	2,391	-	2,391	196
Premises repairs, renewals and maintenance	8,970	-	8,970	467
<b>Administrative overheads</b>				
Telephone, fax and internet	1,423	-	1,423	456
Entertaining for attendees	2,846	-	2,846	605
Stationery and printing	838	-	838	334
Presents, gifts	364	-	364	356
Catering	24,248	-	24,248	11,569
Equipment expenses	787	-	787	322
Software licences and expenses	1,339	-	1,339	1,010
Liability and contents insurance	2,587	-	2,587	1,723
Sundry expenses	95	-	95	79
Simply auto enrolment	504	-	504	504
Creative pensions	310	-	310	310
U Check	219	-	219	-
Bad debts	312	-	312	103
Storage	493	-	493	2,073
Crafts	134	-	134	21
<b>Financial costs</b>				
Bank charges	3	-	3	-
Depreciation & Amortisation in total for the period	9,138	-	9,138	330
<b>Support costs before reallocation</b>	<b>65,745</b>	<b>-</b>	<b>65,745</b>	<b>26,210</b>
<b>Total support costs - Current Year</b>	<b>65,745</b>	<b>-</b>	<b>65,745</b>	<b>26,210</b>

The basis of allocation of costs between activities is described under accounting policies

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2022 as required by the SORP 2015

29 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	1,008	-	1,008	984
Trustees' remuneration	1,025	-	1,025	3,400
Accountancy fees	1,088	-	1,088	1,909
Professional fees	324	-	324	7,036
<b>Total Governance costs</b>	<b>3,445</b>	<b>-</b>	<b>3,445</b>	<b>13,329</b>

All the expenditure in the prior year was unrestricted.

30 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending <b>B2a</b>	134,596	-	134,596	76,036
Total charitable trading costs <b>B2b</b>	14	-	14	9
Total support costs <b>B2d</b>	65,745	-	65,745	26,210
Total Governance costs <b>B2e</b>	3,445	-	3,445	13,329
<b>Total charitable expenditure B2</b>	<b>203,800</b>	<b>-</b>	<b>203,800</b>	<b>115,584</b>

All the expenditure in the prior year was unrestricted.

31 Expenditure on raising funds and costs of investment management

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Just Giving fees	216	-	216	216
<b>Total fundraising costs B1</b>	<b>216</b>	<b>-</b>	<b>216</b>	<b>216</b>

**THE WEEKEND DAY CENTRE FOR DEMENTIA CARE**

England & Wales - Charity number 1168454

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# Accounts

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The Charity Registration Number is :- 1168454

## The Weekend Day Centre for Dementia Care

Report and Accounts

31 July 2021



# **The Weekend Day Centre for Dementia Care**

## **Report and accounts for the year ended 31 July 2021**

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**The Weekend Day Centre for Dementia Care**

**Trustees' Annual Report for the year ended 31 July 2021**

The Trustees present their Report and Accounts for the year ended 31 July 2021.

**Reference and administrative details**

***The charity name.***

The legal name of the charity is:- The Weekend Day Centre for Dementia Care.

***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1168454.

The charity does not operate in any overseas jurisdictions.

***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 31 July 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Weekend Day Centre

Ada Kay, 2A Annable Road, Bredbury

SK6 2DE

Telephone 0161 483 5612

Email Address [info@weekenddaycentre.com](mailto:info@weekenddaycentre.com) Web address [www.weekenddaycentre.com](http://www.weekenddaycentre.com)

**The Trustees in office on the date the report was approved were:-**

Robert Mossman

Linda Greaves

Maureen Watson

Rebecca Cabrejas

Gary Morris

Helen Hinks

**The following persons served as Trustees during the year ended 31 July 2021 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

## **The Weekend Day Centre for Dementia Care**

### **Trustees' Annual Report for the year ended 31 July 2021**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

To promote the relief of those people suffering from Dementia and the carers of such people, by the provision of weekend, weekday and bank holiday care facilities.

To provide facilities for recreation and leisure time occupation with the objective of improving the conditions of life for such people, in the interests of life social welfare, having need of such facilities by reason of their infirmity, disablement or social and economic circumstances.

##### ***The main activities undertaken and achievements and performance of the charity during the year to further the charity's purpose for public benefit***

The charity provided relief for the carers of those suffering from Dementia and raised awareness to the public. The charity provides food, entertainment and other activities to those with Dementia.

The charity also raised funds from events as detailed below:

##### **Raffle's**

Sponsored cycle's, run's and walk's

Through fundraising events the charity has raised awareness to those individuals suffering from Dementia.

Money received from billed services will allow the charity to purchase a building of its own that will increase the accessibility of care and make the building available to the public for other uses.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity raised funds of £9,472 (£8,364 -2020) during the year by way of fundraising activities and donations.

##### **Annual General Meeting**

Manager Report 2021

FINALLY!!!!!! Rewind 30 years and who would have thought the centre would be still here, still providing respite to the people of Stockport who live with dementia & their carer's paramount respite. After 9 moves we are now in our forever home at The Ada Kay House, it has been a long time coming.

Our amazing staff over the years have been on board each and every time with the moves and have adapted 100% giving their all to continue with the care, activities support, and dedication to all our clients and to each other and to me as manager.

I would like to thank Rebecca & Gary for all their hard work, their time & their support over the past 9 months, the meetings, the red tape, the stress they both went through to oversee our move to Ada Kay.

Thank you to the committee for their support & giving their free time to us. To all the families that continue to support us and have done so for many years, to all the groups that have chosen us as their charity of the year, even through the dreaded Covid.

To all the families who have believed in us and continued to bring their loved ones through the door, for their day at the club, thank you.

We still have things to do at and around the centre, and with time we will get there I am sure, the most important thing was to be up & running to continue supporting. And 30 years later here we are.... Onwards & upwards WDC.

Jo Davies

Facilities Manager

## **The Weekend Day Centre for Dementia Care**

### **Trustees' Annual Report for the year ended 31 July 2021**

Annual General Meeting  
Chair's Report 2021

We have done it! We are in our new home!

Getting the keys in the New Year ended up being the easy bit. It has been so much hard work to get us in to the building: finding a builder, applying for planning permission and trying to get materials are just a few of the obstacles we had to get over at the start. And once the building work is finished everything needed painting, including the car park, and the cleaning.... well, let us just say we might still be dusty for a while!!

However, on the 18th of October we were ecstatic to finally achieve our vision of expanding our service to open five days a week.

Jo, Becky and all the staff have adapted to our new environment brilliantly and made sure that all our clients, new and old, have settled in too. To be fair they've become old hands at it since they have had to move 3 times since February!

There are still things that need doing, the garden being one, but for now we are going to take a pause on that side of things and concentrate on making sure we are running as smoothly as possible, and at capacity. All whilst COVID continues to impact all our lives.

Our 30th Anniversary is in December, and I hope that many of you will celebrate this milestone with us. We look forward to being able to restart some of our previous events such as the Summer Fair and Christmas Party as well as putting on new events, now that we can.

We have had many different trades working on the building over the last 9 months, but we have also had lots of people, Mr Davies to name one, who have given their time freely and I offer my thanks and gratitude to them all for their contributions. My thanks also to everyone who continues to attend, support, and fundraise for the Weekend Day Centre, and to the Committee for their time and support.

To all the staff who this year more than ever have worked tirelessly to make sure that everyone who attends has an amazing day with us – thank you.

My final thanks as always are to Jo Davies, who on top of everything else this year has had facilities management added to her manager's role. The Weekend Day Centre can't thank you enough for all that you do. But I came good on my promise - you have your own office :)

### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

Vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as below:

The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed, or as an additional charity trustee, provided that the limit on the number of charity trustees would not as a result be exceeded;

Bankers	The Co-operative Bank PLC - PO Box 250, Skelmersdale, WN8 6WT
Solicitors	SAS Daniels - 30 Greek Street, Stockport, SK3 8AD

## The Weekend Day Centre for Dementia Care

### Trustees' Annual Report for the year ended 31 July 2021

#### Financial review

#### *The charity's financial position at the end of the year ended 31 July 2021*

The financial position of the charity at 31 July 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
<b>Net income</b>	18,086	28,077
Unrestricted Revenue Funds available for the general purposes of the charity	232,038	213,952
<b>Total Funds</b>	<u>232,038</u>	<u>213,952</u>

#### *Financial review of the position at the reporting date, 31 July 2021 .*

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Income from unrestricted funds totalled £133,886 the major part being billed care services which were £49,881 from individuals and £33,070 from Stockport council. The charity also had £23,187 income from government grants which includes furlough. Total unrestricted expenditure amounted to £115,800, the major part being staff gross salaries £75,079. Therefore the result for the period was a surplus of £18,086 (£28,077 - 2020)

#### *Policies on reserves.*

The trustees have the power to deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the charity to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000;

#### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### *Plans For the Future*

#### **Summary of plans for the future and the trustees' perspective of the future direction of the charity.**

The charity signed a five year lease for a property (Ada Kay) owned by Stockport Metropolitan Council.

There was a significant amount of maintenance and development work required to make the building fit for purpose. as a result the anticipated completion date for all building works is 31st August 2021.

It is expected that the charity will begin offering a five day care service from 1st September 2021.

## **The Weekend Day Centre for Dementia Care**

### **Trustees' Annual Report for the year ended 31 July 2021**

#### **Details of The Independent Examiner**

Eric Langer BSc FCA  
Chartered Accountant  
8-10 Gatley Road  
Cheadle  
Cheshire  
SK8 1PY

#### **Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10th January 2022



REBECCA CABREJAS  
Trustee

## The Weekend Day Centre for Dementia Care

### Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 July 2021

I report to the trustees on my examination of the accounts of The Weekend Day Centre For Dementia Care (the CIO) for the year ended 31 July 2021.

#### Respective responsibilities of the Trustees and the Independent Examiner

As the charity trustees of the CIO 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 2011 Act and in carrying out my examination I have followed all the 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 my examination giving me cause to believe that in any material respect:

accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

the accounts do not accord with those records; or

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 financial statements to be reached.



Eric Langer BSc FCA

Chartered Accountant

8-10 Gatley Road  
Cheadle  
Cheshire  
SK8 1PY

This report was signed on 11th January 2022

The Weekend Day Centre for Dementia Care - Statement of Financial Activities for the year ended 31 July 2021

Statement of Financial Activities for the year ended 31 July 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	40,759	-	<b>40,759</b>	53,227
Charitable activities	A2	93,127	-	<b>93,127</b>	79,552
Investments	A4	-	-	-	269
<b>Total income</b>	<b>A</b>	<b>133,886</b>	<b>-</b>	<b>133,886</b>	<b>133,048</b>
<b>Expenditure on:</b>					
Raising funds	B1	216	-	<b>216</b>	216
Charitable activities	B2	115,584	-	<b>115,584</b>	104,755
<b>Total expenditure</b>	<b>B</b>	<b>115,800</b>	<b>-</b>	<b>115,800</b>	<b>104,971</b>
<b>Net income for the year</b>		<b>18,086</b>	<b>-</b>	<b>18,086</b>	<b>28,077</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>18,086</b>	<b>-</b>	<b>18,086</b>	<b>28,077</b>
<b>Net movement in funds</b>		<b>18,086</b>	<b>-</b>	<b>18,086</b>	<b>28,077</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		213,952	-	<b>213,952</b>	185,875
<b>Total funds carried forward</b>		<b>232,038</b>	<b>-</b>	<b>232,038</b>	<b>213,952</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 11 to 25 form an integral part of these accounts.

**The Weekend Day Centre for Dementia Care - Statement of Financial Activities for the year ended 31 July 2021**

**The Weekend Day Centre for Dementia Care - Resources applied in the year ended 31 July 2021 towards fixed assets for Charity use:-**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	18,086	28,077
<b>Net resources available to fund charitable activities</b>	<b><u>18,086</u></b>	<b><u>28,077</u></b>

**Movements in revenue and capital funds for the year ended 31 July 2021**

**Revenue accumulated funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Last year</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Total Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds brought forward	213,952	-	213,952	<b>185,873</b>
Recognised gains and losses before transfers	<u>18,086</u>	<u>-</u>	<u>18,086</u>	<u>28,077</u>
	<b>232,038</b>	<b>-</b>	<b>232,038</b>	<b>213,950</b>
<b>Closing revenue funds</b>	<b><u>232,038</u></b>	<b><u>-</u></b>	<b><u>232,038</u></b>	<b><u>213,950</u></b>

The Weekend Day Centre for Dementia Care - Statement of Financial Activities for the year ended 31 July 2021

Summary of funds	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Revenue accumulated funds	232,038	-	<b>232,038</b>	213,950
<b>Total funds</b>	<b>232,038</b>	<b>-</b>	<b>232,038</b>	<b>213,950</b>

The Weekend Day Centre for Dementia Care

Income and Expenditure Account for the year ended 31 July 2021 as required by the Companies Act 2006

	2021 £	2020 £
<b>Income</b>		
Income from operations	133,886	132,779
Investment income		
Interest receivable	-	269
<b>Gross income in the year before exceptional items</b>	<b>133,886</b>	<b>133,048</b>
<b>Gross income in the year including exceptional items</b>	<b>133,886</b>	<b>133,048</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	101,925	97,263
Depreciation and amortisation	330	779
Fundraising costs	216	216
Governance costs	13,329	6,713
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>115,800</b>	<b>104,971</b>
<b>Net income before tax in the financial year</b>	<b>18,086</b>	<b>28,077</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>18,086</b>	<b>28,077</b>
<b>Retained surplus for the financial year</b>	<b>18,086</b>	<b>28,077</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 25 form an integral part of these accounts.

**The Weekend Day Centre for Dementia Care - Balance Sheet as at 31 July 2021**

	SORP		2021	2020
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	10	A2	134,638	-
<b>Current assets</b>		B		
Stocks		B1	14	23
Debtors	12	B2	22,045	14,174
Cash at bank and in hand		B4	87,571	207,515
<b>Total current assets</b>			<u>109,630</u>	<u>221,712</u>
<b>Creditors: amounts falling due within one year</b>	13	C1	<u>(12,230)</u>	<u>(7,760)</u>
<b>Net current assets</b>			97,400	213,952
<b>The total net assets of the charity</b>			<u><b>232,038</b></u>	<u><b>213,952</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

**Restricted funds**

-

**Unrestricted Funds**

Unrestricted Revenue Funds	19	D3	232,038	213,952
			<u>232,038</u>	<u>213,952</u>
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u><b>232,038</b></u>	<u><b>213,952</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



**REBECCA CABREJAS**

Trustee

Approved by the board of trustees on 10th January 2022

**The notes attached on pages 11 to 25 form an integral part of these accounts.**

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2021

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a charitable incorporated organisation registered in England. The principal address of the charity is Learning Disability Resource Centre, 8 Owens Farm Drive, Stockport, SK2 5EA.

##### **Going Concern**

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern preparing the financial statements.

##### **Risks and future assumptions**

The main risk facing the Charity is that revenue it receives from attendees should be insufficient to cover its future financial obligations. Therefore the view of the trustees is that sufficient cash reserves should be accumulated to allow for any further reductions in revenue.

##### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income from investments is included in the year in which it is receivable.

Income is received by the charity for services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the customer.

Voluntary income is received by way of donations, legacies and gifts and is included in full in the statement of financial activities when receivable.

Income from government grants is included in the year which it is receivable.

## **The Weekend Day Centre for Dementia Care**

### **Notes to the Accounts for the year ended 31 July 2021**

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2021

#### ***Policies relating to assets, liabilities and provisions and other matters.***

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

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures & Fittings and Equipment	25 % straight line
Land and Buildings	measured at cost

A regular annual review of the likelihood of asset impairment is undertaken.

##### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

##### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

##### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds in the charity.

There are no restricted funds in the charity.

There are no endowment funds.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**The Weekend Day Centre for Dementia Care**

**Notes to the Accounts for the year ended 31 July 2021**

**3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**4 Significance of financial instruments to the charity's position**

There are no significant financial instruments.

**5 Net surplus in the financial year**

	2021	2020
	£	£
The net surplus in the financial year is stated after charging:-		
Depreciation of owned fixed assets	330	779
Trustees' remuneration	3,400	2,125
Pension costs	957	885
	<u>957</u>	<u>885</u>

**6 Donated goods, services and facilities**

*Current year*

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<i>Included in Legacies and Donations:-</i>				
Donated goods and services	8,100	-	8,100	-
	<u>8,100</u>	<u>-</u>	<u>8,100</u>	<u>-</u>

*Prior Year*

Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2021

#### 7 Staff costs and emoluments

<b>Salary costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	75,079	73,650
Employer's National Insurance for all staff	-	778
Employer's operating costs of defined contribution pension schemes	957	885
Trustees' Remuneration as detailed in note 9	3,400	2,125
<b>Total salaries, wages and related costs</b>	<b>79,436</b>	<b>77,438</b>

<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
The average number of total staff employed in the year was	<b>13</b>	<b>13</b>

The details of remuneration paid to trustees is shown in note 9

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 9 Remuneration and payments to Trustees and persons connected with them

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Remuneration payable to trustees or connected persons</b>		
Gary Morris	3,400	2,125
<b>Total remuneration</b>	<b>3,400</b>	<b>2,125</b>

The trustee Gary Morris was paid £3,400 in the period for services, in accordance with clause 6.2.b of the constitution.

Whilst the WDC has been unable to recruit a finance/admin officer Gary Morris has charged for a total of 680 hours worked over the period arranging completion of contracts with client/carers and raising individual monthly invoices for services provided to clients.

The charity recruited a Finance/Admin Officer who will begin duties on 1st Sept 2021 (Three day week). From this date the service provided by Gary Morris will cease.

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2021

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures & Fittings and Equipment £	Total £
<b>Cost</b>			
At 1 August 2020	-	3,117	3,117
Additions	133,648	1,320	134,968
<b>At 31 July 2021</b>	<b>133,648</b>	<b>4,437</b>	<b>138,085</b>
<b>Depreciation</b>			
At 1 August 2020		3,117	3,117
Charge for the year		330	330
<b>At 31 July 2021</b>	<b>-</b>	<b>3,447</b>	<b>3,447</b>
<b>Net book value</b>			
<b>At 31 July 2021</b>	<b>133,648</b>	<b>990</b>	<b>134,638</b>
<i>Prior Year</i>		Fixtures & Fittings and Equipment £	Total £
<b>Cost</b>			
02 August 2019		3,117	3,117
<b>31 July 2020</b>		<b>3,117</b>	<b>3,117</b>
<b>Depreciation</b>			
02 August 2019		2,338	2,338
Charge for the year		779	779
<b>31 July 2020</b>		<b>3,117</b>	<b>3,117</b>
<b>Net book value</b>			
<b>01 August 2019</b>		<b>779</b>	<b>779</b>

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2021

<b>11 Stocks &amp; Work in Progress</b>	<b>2021</b>	<b>2020</b>
	£	£
Stocks before write downs	14	23
	<u>14</u>	<u>23</u>

#### *Analysis of the carrying value of stocks and work in progress by activities*

<b>Activity</b>	<b>Stocks</b>	
	<b>2021</b>	<b>2020</b>
	£	£
Provision of care	14	23
	<u>14</u>	<u>23</u>

<b>12 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	14,382	1,394
Prepayments and accrued income	4,662	11,750
Other debtors	3,001	1,030
	<u>22,045</u>	<u>14,174</u>

<b>13 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	1,540	968
Accruals	2,294	1,338
PAYE, NIC VAT and other taxes	1,396	-
Other creditors	6,745	5,275
	<u>11,975</u>	<u>7,581</u>

Defined contribution pension scheme liabilities due within one year	<u>255</u>	<u>179</u>
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#### **14 Financial commitments under operating leases**

The Centre obtained a 57 month lease from Stockport Metropolitan Borough Council on the 1st October 2020 for the Ada Kay Centre, Bredbury, Stockport. The terms of the lease are set out below.

The Landlord and the Tenant enter into an Option Subject to the terms of the Option the Landlord shall sell the Premises to the Tenant for a purchase price of £263,800 the satisfaction of the purchase price shall be the Service Saving made to the Landlord by the Tenant for the Target Sum by the Target Date.

A) the full Service Saving amounting to the Target Sum being achieved or

B) A service saving of at least 85% of the target sum to be achieved with a cash payment amounting to the difference between the service saving achieved and the target sum so that the combined value of the Service Saving and the cash payment shall amount to 100% of the Target Sum

(C) the provisions of (b) shall not operate to allow the Tenant to achieve less than 85% of the Service Saving

#### **Rent**

Stockport Metropolitan Borough Council has agreed to grant the Centre a peppercorn rent for the full term of the lease, to allow the Centre to demonstrate to the Council that it is able to provide the Service Saving amounting to the Target Sum.

## The Weekend Day Centre for Dementia Care

### Notes to the Accounts for the year ended 31 July 2021

#### 15 Contractual capital commitments

At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets in the form of building renovation work for the amount shown. The amounts have not been provided in the accounts.

2021	2020
£	£
12,300	-
<b>12,300</b>	<b>-</b>

#### 16 Income and Expenditure account summary

##### At 1 August 2020

Surplus for the year

##### At 31 July 2021

2021	2020
£	£
213,952	185,875
18,086	28,077
<b>232,038</b>	<b>213,952</b>

#### 17 No related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which are fully disclosed in notes above.

#### 18 Particulars of how particular funds are represented by assets and liabilities

##### At 31 July 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	134,638	-	-	<b>134,638</b>
Current Assets	109,630	-	-	<b>109,630</b>
Current Liabilities	(12,230)	-	-	<b>(12,230)</b>
	<b>232,038</b>	<b>-</b>	<b>-</b>	<b>232,038</b>

##### At 1 August 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	221,712	-	-	<b>221,712</b>
Current Liabilities	(7,760)	-	-	<b>(7,760)</b>
	<b>213,952</b>	<b>-</b>	<b>-</b>	<b>213,952</b>

#### 19 Change in total funds over the year as shown in Note 18, analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 £	Funds carried forward to 2022 £
		See Note 20	
<b>Unrestricted and designated funds:-</b>			
Unrestricted Revenue Funds	213,952	18,086	<b>232,038</b>
<b>Total unrestricted and designated funds</b>	<b>213,952</b>	<b>18,086</b>	<b>232,038</b>
<b>Total charity funds</b>	<b>213,952</b>	<b>18,086</b>	<b>232,038</b>

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2021

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Movement in funds	Movement in funds
	2021	2021	2021	2019
	£	£	£	£
<b><i>Unrestricted and designated funds:-</i></b>				
Unrestricted Revenue Funds	133,886	(115,800)	18,086	(4,171)
	<b>133,886</b>	<b>(115,800)</b>	<b>18,086</b>	<b>(4,171)</b>

21 The purposes for which the funds as detailed in note 19 are held by the charity are:-

***Unrestricted and designated funds:-***

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

**22 Donations, Grants and Legacies**

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	6,834	-	<b>6,834</b>	6,624
Flynn	1,000	-	<b>1,000</b>	-
<b>Total donations and gifts from individuals</b>	<b>7,834</b>	<b>-</b>	<b>7,834</b>	<b>6,624</b>
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Legacies receivable</b>				
Vic Wareing	-	-	-	25,000
<b>Total legacies receivable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Revenue grants from government and public bodies</b>				
Furlough	19,164	-	<b>19,164</b>	19,863
SMBC Infection Control Fund	2,682	-	<b>2,682</b>	-
SMBC Rapid Testing Fund	1,341	-	<b>1,341</b>	-
<b>Total public sector revenue grants</b>	<b>23,187</b>	<b>-</b>	<b>23,187</b>	<b>19,863</b>

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donated goods and services</b>				
SMBC	8,100	-	8,100	-
<b>Total donated goods and services</b>	<b>8,100</b>	<b>-</b>	<b>8,100</b>	<b>-</b>

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donations from organisations</b>				
Small donation individually less than £1,000	638	-	638	740
Cale Green Residential Association	-	-	-	1,000
Bredbury Ward	1,000	-	1,000	-
<b>Total Donations from organisations</b>	<b>1,638</b>	<b>-</b>	<b>1,638</b>	<b>1,740</b>

<b>Total Donations, Grants and Legacies</b>	<b>40,759</b>	<b>-</b>	<b>40,759</b>	<b>53,227</b>
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**23 Income from charitable activities - Trading Activities**

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
<b>Primary purpose and ancillary trading</b>				
Sale of badges & keyrings	-	-	-	49
SMBC fees	33,070	-	33,070	31,927
Billed services	49,881	-	49,881	37,783
Billed lunches	10,176	-	10,176	9,763
Billed transport	-	-	-	30
<b>Total Primary purpose and ancillary trading</b>	<b>93,127</b>	<b>-</b>	<b>93,127</b>	<b>79,552</b>

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

**24 Total Income from charitable activities**

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading		93,127	-	93,127	79,552
<b>Total from charitable activities</b>	<b>A2</b>	<b>93,127</b>	<b>-</b>	<b>93,127</b>	<b>79,552</b>

**25 Investment income**

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable		-	-	-	269
<b>Total investment income</b>	<b>A4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269</b>

The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

**26 Expenditure on charitable activities - Direct spending**

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	75,079	-	75,079	73,650
Employers' NI - Charitable activities	-	-	-	778
Defined contribution pension costs - charitable activities	957	-	957	885
Travel and Subsistence - Charitable Activities	-	-	-	46
<b>Total direct spending</b>	<b>76,036</b>	<b>-</b>	<b>76,036</b>	<b>75,359</b>

**27 Expenditure on charitable activities - Charitable trading**

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading	9	-	9	97
Reallocated from support costs	26,210	-	26,210	22,586
<b>Total charitable trading costs</b>	<b>26,219</b>	<b>-</b>	<b>26,219</b>	<b>22,683</b>

## The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

### 28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b><i>Employee costs not included in direct costs</i></b>				
Training and welfare - staff	569	-	569	745
<b><i>Premises Expenses</i></b>				
Rates and water charges	2,613	-	2,613	-
Room Hire	2,340	-	2,340	-
Light heat and power	230	-	230	-
Cleaning and waste management	196	-	196	297
Premises repairs, renewals and maintenance	467	-	467	-
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	456	-	456	1,020
Entertaining for attendees	605	-	605	2,530
Stationery and printing	334	-	334	686
Presents, gifts	356	-	356	227
Catering	11,569	-	11,569	8,830
Equipment expenses	322	-	322	206
Software licences and expenses	1,010	-	1,010	-
Liability and contents insurance	1,723	-	1,723	1,515
Sundry expenses	79	-	79	51
Simply auto enrolment	504	-	504	504
Creative pensions	310	-	310	302
U Check	-	-	-	454
Bad debts	103	-	103	529
IT Expenses	-	-	-	1,254
Storage	2,073	-	2,073	1,987
Crafts	21	-	21	69
Day trips	-	-	-	600
<b><i>Financial costs</i></b>				
Bank charges	-	-	-	1
Depreciation & Amortisation in total for the period	330	-	330	779
<b>Support costs before reallocation</b>	<b>26,210</b>	<b>-</b>	<b>26,210</b>	<b>22,586</b>
<b><i>Less support costs reallocated to specific activities</i></b>				
To charitable trading costs	(26,210)	-	(26,210)	(22,586)
<b>Total support costs - Current Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The basis of allocation of costs between activities is described under accounting policies

## The Weekend Day Centre for Dementia Care

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

### 29 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	984	-	984	960
Trustees' remuneration	3,400	-	3,400	2,125
Accountancy fees	1,909	-	1,909	1,528
Professional fees	7,036	-	7,036	2,100
<b>Total Governance costs</b>	<b>13,329</b>	<b>-</b>	<b>13,329</b>	<b>6,713</b>

All the expenditure in the prior year was unrestricted.

### 30 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Total direct spending	<b>B2a</b>	76,036	-	76,036	75,359
Total charitable trading costs	<b>B2b</b>	26,219	-	26,219	22,683
Total Governance costs	<b>B2e</b>	13,329	-	13,329	6,713
<b>Total charitable expenditure</b>	<b>B2</b>	<b>115,584</b>	<b>-</b>	<b>115,584</b>	<b>104,755</b>

All the expenditure in the prior year was unrestricted.

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
<i>Prior Year</i>		2020	2020	2020
		£	£	£
Total direct spending	<b>B2a</b>	75,359	-	75,359
Total charitable trading costs	<b>B2b</b>	22,683	-	22,683
Total Governance costs	<b>B2e</b>	6,713	-	6,713
<b>Total charitable expenditure</b>	<b>B2</b>	<b>104,755</b>	<b>-</b>	<b>104,755</b>

### 31 Expenditure on raising funds and costs of investment management

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Just Giving fees		216	-	216	216
<b>Total fundraising costs</b>	<b>B1</b>	<b>216</b>	<b>-</b>	<b>216</b>	<b>216</b>