

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 Web address 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 fundrasing 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 buliding 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
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 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
	£	£
Net income	18,086	28,077
Unrestricted Revenue Funds available for the general purposes of the charity	232,038	213,952
Total Funds	232,038	213,952

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

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:-

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

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

Revenue accumulated funds

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

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	-	232,038	213,950
Total funds	232,038	-	232,038	213,950

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 £
Income		
Income from operations	133,886	132,779
Investment income		
Interest receivable	-	269
Gross income in the year before exceptional items	133,886	133,048
Gross income in the year including exceptional items	133,886	133,048
Expenditure		
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	-	-
Total expenditure in the year	115,800	104,971
Net income before tax in the financial year	18,086	28,077
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	18,086	28,077
Retained surplus for the financial year	18,086	28,077

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

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
			232,038	213,952
Designated Funds				
Total charity funds			232,038	213,952

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

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	-
	8,100	-	8,100	-

Prior Year

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
	-	-	-
	-	-	-

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2021

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
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
Total salaries, wages and related costs	79,436	77,438

Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	13	13

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

	2021	2020
	£	£
Remuneration payable to trustees or connected persons		
Gary Morris	3,400	2,125
Total remuneration	3,400	2,125

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 £
Cost			
At 1 August 2020	-	3,117	3,117
Additions	133,648	1,320	134,968
At 31 July 2021	133,648	4,437	138,085
Depreciation			
At 1 August 2020		3,117	3,117
Charge for the year		330	330
At 31 July 2021	-	3,447	3,447
Net book value			
At 31 July 2021	133,648	990	134,638

<i>Prior Year</i>	Fixtures & Fittings and Equipment £	Total £
Cost		
02 August 2019	3,117	3,117
31 July 2020	3,117	3,117
Depreciation		
02 August 2019	2,338	2,338
Charge for the year	779	779
31 July 2020	3,117	3,117
Net book value		
01 August 2019	779	779

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2021

11 Stocks & Work in Progress

	2021 £	2020 £
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

	Stocks	
	2021 £	2020 £
Activity		
Provision of care	14	23
	<u>14</u>	<u>23</u>

12 Debtors

	2021 £	2020 £
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>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
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>

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	-
12,300	-

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
232,038	213,952

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	-	-	134,638
Current Assets	109,630	-	-	109,630
Current Liabilities	(12,230)	-	-	(12,230)
	232,038	-	-	232,038

At 1 August 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	221,712	-	-	221,712
Current Liabilities	(7,760)	-	-	(7,760)
	213,952	-	-	213,952

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 See Note 20 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	213,952	18,086	232,038
Total unrestricted and designated funds	213,952	18,086	232,038
Total charity funds	213,952	18,086	232,038

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
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	133,886	(115,800)	18,086	(4,171)
	133,886	(115,800)	18,086	(4,171)

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 classssified 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 £
Donations and gifts from individuals				
Small donations individually less than £1000	6,834	-	6,834	6,624
Flynn	1,000	-	1,000	-
Total donations and gifts from individuals	7,834	-	7,834	6,624
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Legacies receivable				
Vic Wareing	-	-	-	25,000
Total legacies receivable	-	-	-	25,000
	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies				
Furlough	19,164	-	19,164	19,863
SMBC Infection Control Fund	2,682	-	2,682	-
SMBC Rapid Testing Fund	1,341	-	1,341	-
Total public sector revenue grants	23,187	-	23,187	19,863

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 £
Donated goods and services				
SMBC	8,100	-	8,100	-
Total donated goods and services	8,100	-	8,100	-

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations from organisations				
Small donation individually less than £1,000	638	-	638	740
Cale Green Residential Association	-	-	-	1,000
Bredbury Ward	1,000	-	1,000	-
Total Donations from organisations	1,638	-	1,638	1,740

Total Donations, Grants and Legacies	40,759	-	40,759	53,227
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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 £
Primary purpose and ancillary trading				
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
Total Primary purpose and ancillary trading	93,127	-	93,127	79,552

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
Total from charitable activities	A2	93,127	-	93,127	79,552

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
Total investment income	A4	-	-	-	269

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
Total direct spending B2a	76,036	-	76,036	75,359

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
Total charitable trading costs B2b	26,219	-	26,219	22,683

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 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	569	-	569	745
<i>Premises Expenses</i>				
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	-
<i>Administrative overheads</i>				
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
<i>Financial costs</i>				
Bank charges	-	-	-	1
Depreciation & Amortisation in total for the period	330	-	330	779
Support costs before reallocation	26,210	-	26,210	22,586
<i>Less support costs reallocated to specific activities</i>				
To charitable trading costs	(26,210)	-	(26,210)	(22,586)
Total support costs - Current Year	-	-	-	-

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

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 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
Total Governance costs	13,329	-	13,329	6,713

All the expenditure in the prior year was unrestricted.

30 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	76,036	-	76,036	75,359
Total charitable trading costs	B2b	26,219	-	26,219	22,683
Total Governance costs	B2e	13,329	-	13,329	6,713
Total charitable expenditure	B2	115,584	-	115,584	104,755

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	75,359	-	75,359
Total charitable trading costs	B2b	22,683	-	22,683
Total Governance costs	B2e	6,713	-	6,713
Total charitable expenditure	B2	104,755	-	104,755

31 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Just Giving fees		216	-	216	216
Total fundraising costs	B1	216	-	216	216