

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 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 bulding 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

It's 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 carers 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  
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 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:

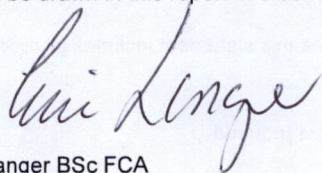
accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

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>E</b>				
<b>Total funds brought forward</b>		<b>232,038</b>	<b>-</b>	<b>232,038</b>	<b>213,952</b>
<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>	<b>71,535</b>	<b>18,086</b>

**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	71,535	-	71,535	18,086
	<b>303,573</b>	<b>-</b>	<b>303,573</b>	<b>232,038</b>
<b>Closing revenue funds</b>	<b>303,573</b>	<b>-</b>	<b>303,573</b>	<b>232,038</b>



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>			173,863	109,630
<b>Creditors: amounts falling due within one year</b>	13	C1	(35,498)	(12,230)
<b>Net current assets</b>			138,365	97,400
<b>The total net assets of the charity</b>			<u>303,573</u>	<u>232,038</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
			303,573	232,038

**Designated Funds**

<b>Total charity funds</b>			<u>303,573</u>	<u>232,038</u>
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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

#### 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	-	-	-	-
	-	-	-	-

##### 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
	8,100	-	8,100



## 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>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Remuneration payable to trustees or connected persons</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

#### 11 Stocks & Work in Progress

	2022 £	2021 £
Stocks before write downs	-	14
	<u>-</u>	<u>14</u>

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

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

#### 12 Debtors

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

#### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
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>35,020</u>	<u>11,975</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

### 15 Contractual capital commitments

	2022 £	2021 £
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>

### 16 Income and Expenditure account summary

	2022 £	2021 £
At 1 August 2021	232,038	213,952
Surplus for the year	71,535	18,086
At 31 July 2022	<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

At 31 July 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
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>
At 1 August 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)
	<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

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 20 £	Funds carried forward to 2023 £
<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>

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**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</b>	<b>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</b>	<b>B1</b>	<b>216</b>	<b>-</b>	<b>216</b>	<b>216</b>