

The Charity Registration Number is :- 1168454

The Weekend Day Centre for Dementia Care

Report and Accounts

31 July 2023



The Weekend Day Centre for Dementia Care

Report and accounts for the year ended 31 July 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Examiner's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Movements in funds	9
Revenue Funds	9
Summary of funds	9
Balance sheet	10
Notes to the accounts	11

The Weekend Day Centre for Dementia Care

Trustees' Annual Report for the year ended 31 July 2023

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

Reference and administrative details

The charity name.

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

The charity's areas operation and UK charitable registration.

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

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

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

The governing document is dated 31 July 2016

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

The trustees are all individuals.

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

Weekend Day Centre

Ada Kay House, 2A Annable Road, Bredbury

SK6 2DE

Telephone 0161 483 5612

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

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

Linda Greaves

Rebecca Cabrejas

Helen Hinks

Emma Clay - appointed 3 May 2023

Judith Quinn - appointed 19 October 2023

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

Maureen Watson - resigned September 2022

Robert Mossman - resigned March 2023

Gary Morris - resigned May 2023

The Weekend Day Centre for Dementia Care

Trustees' Annual Report for the year ended 31 July 2023

Objects and activities of the charity

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

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

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

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

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

The charity also raised funds from events as detailed below:

Raffles, Sponsored cycles, runs and walks

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

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

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

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

Annual General Meeting 2023

Manager's Report

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

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

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

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

The Weekend Day Centre for Dementia Care

Trustees' Annual Report for the year ended 31 July 2023

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

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

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

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

Jo Davies

Annual General Meeting 2023

Chairwoman's Report

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

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

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

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

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

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

The Weekend Day Centre for Dementia Care

Trustees' Annual Report for the year ended 31 July 2023

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

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

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

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

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

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

Rebecca Cabrejas
Chairwoman

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

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

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

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

The Weekend Day Centre for Dementia Care

Trustees' Annual Report for the year ended 31 July 2023

Financial review

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

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

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

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

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

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

Policies on reserves.

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

Availability and adequacy of assets of each of the funds

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

Details of The Independent Examiner

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

The Weekend Day Centre for Dementia Care

Trustees' Annual Report for the year ended 31 July 2023

Statement of Trustees' Responsibilities

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

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

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

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

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

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

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



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REBECCA CABREJAS
Trustee

The Weekend Day Centre for Dementia Care

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

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

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Eric Langer BSc FCA

ICAEW

8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

2 April 2024

Date

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

Statement of Financial Activities for the year ended 31 July 2023

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

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

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

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

All activities derive from continuing operations

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

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

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

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

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

Revenue accumulated funds

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

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

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

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

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

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

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	15	D3	361,441	303,572
			361,441	303,572

Designated Funds

Total charity funds			361,441	303,572
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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.



REBECCA CABREJAS

Trustee

05/03/2024

Approved by the board of trustees on

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

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

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

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

Going Concern

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

Risks and future assumptions

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

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

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

Income recognition

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

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

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

Income from legacies

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

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

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

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

Membership subscriptions

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

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

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

Recognition of liabilities and expenditure

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

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

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

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

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

Tangible fixed assets

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

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

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

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

Stocks and work in progress

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

Debtors

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

Financial instruments including cash and bank balances

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

Pensions - defined contribution schemes

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

Fund Accounting

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

There are no designated funds in the charity.

There are no restricted funds in the charity.

There are no endowment funds.

2 Liability to taxation

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

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

3 Winding up or dissolution of the charity

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

4 Significance of financial instruments to the charity's position

There are no significant financial instruments.

5 Net surplus in the financial year

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

6 Staff costs and emoluments

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

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

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

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

Numbers of such staff to whom benefits are accruing :-	No	No
Under defined benefits pension schemes	8	6
	8	6

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

7 Defined contribution pension schemes

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

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

8 Remuneration and payments to Trustees and persons connected with them

	2023 £	2022 £
Remuneration payable to trustees or connected persons		
Gary Morris	-	1,025
Total remuneration	-	1,025

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

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

The role of Admin Officer has now been filled.

9 Tangible fixed assets

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

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

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

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

10 Debtors

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

11 Creditors: amounts falling due within one year

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

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

12 Financial commitments under operating leases

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

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

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

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

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

Rent

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

13 Related party transactions

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

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

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

The Weekend Day Centre for Dementia Care

Notes to the Accounts for the year ended 31 July 2023

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

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

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

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

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

Unrestricted and designated funds:-

Unrestricted Revenue Funds

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

The Weekend Day Centre for Dementia Care

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

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

18 Donations, Grants and Legacies

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

A1

All prior year income was unrestricted

The Weekend Day Centre for Dementia Care

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

19 Income from charitable activities - Trading Activities

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

All prior year income was unrestricted

20 Total Income from charitable activities

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

21 Investment income

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

22 Other income and gains

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

All prior year income was unrestricted

The Weekend Day Centre for Dementia Care

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

23 Expenditure on charitable activities - Direct spending

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

All prior year expenditure was unrestricted

24 Expenditure on charitable activities - Charitable trading

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

All prior year expenditure was unrestricted

The Weekend Day Centre for Dementia Care

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

25 Support costs for charitable activities

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

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

All prior year expenditure was unrestricted

The Weekend Day Centre for Dementia Care

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

26 Other Expenditure - Governance costs

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

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

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

All prior year expenditure was unrestricted

27 Total Charitable expenditure

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

All prior year expenditure was unrestricted

28 Expenditure on raising funds and costs of investment management

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

All prior year expenditure was unrestricted