

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



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

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

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

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

# **The Weekend Day Centre for Dementia Care TRUSTEES' REPORT**

for the financial year ended 31 July 2024

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

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

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

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

## **Mission, Objectives and Strategy**

### **Objectives**

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

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

## **Structure, Governance and Management**

### **Structure**

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

The governing document is dated 31 July 2016.

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

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

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

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

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

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

The charity also raised funds from events as detailed below:

Raffles, Sponsored events and a Summer fayre.

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

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

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

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

Annual General Meeting 2024

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

## **TRUSTEES' REPORT**

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

Welcome.

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

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

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

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

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

Jo Davies  
Manager

Annual General Meeting 2024  
Chairwoman's Report

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

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

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

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

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

# The Weekend Day Centre for Dementia Care

## TRUSTEES' REPORT

for the financial year ended 31 July 2024

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

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

Rebecca Cabrejas  
Chairwoman

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

### Financial Review

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

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

### Results

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

### Reserves Position and Policy

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

### Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

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



Rebecca Cabrejas  
Trustee

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 July 2024

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

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

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

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

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

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

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



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**Rebecca Cabrejas**  
Trustee

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

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

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

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

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

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

### **Independent examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



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

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

Date: 15 May 2025 .....



# The Weekend Day Centre for Dementia Care

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 July 2024

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

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

# The Weekend Day Centre for Dementia Care

## BALANCE SHEET

as at 31 July 2024

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

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

15/05/2025

Approved by the Board of Trustees and authorised for issue on \_\_\_\_\_ and signed on its behalf by



Rebecca Cabrejas  
Trustee

# The Weekend Day Centre for Dementia Care

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

### 1. GENERAL INFORMATION

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

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of preparation

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

#### Statement of compliance

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

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

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

#### Unrestricted funds

Unrestricted funds consist of General funds.

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

#### Income

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

#### Legacies

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

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

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

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

#### Income from charitable activities

## The Weekend Day Centre for Dementia Care

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

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

### Expenditure

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

### Tangible fixed assets and depreciation

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

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

### Debtors

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

### Cash at bank and in hand

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

### Taxation and deferred taxation

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

### Pensions

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

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

# The Weekend Day Centre for Dementia Care

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

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

# The Weekend Day Centre for Dementia Care

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

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

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

**The Weekend Day Centre for Dementia Care**  
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for the financial year ended 31 July 2024

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

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

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

**9. TANGIBLE FIXED ASSETS**

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

**10. DEBTORS**

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

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11.	<b>CREDITORS</b>		<b>2024</b>	<b>2023</b>
	<b>Amounts falling due within one year</b>		<b>£</b>	<b>£</b>
	Trade creditors		<b>36</b>	1,206
	Taxation and social security costs (Note 12)		<b>7,374</b>	5,512
	Other creditors		<b>19,678</b>	18,026
	Accruals and deferred income:			
	Pension accrual		<b>1,070</b>	946
	Other accruals		<b>1,866</b>	1,772
			<b>30,024</b>	27,462
12.	<b>TAXATION AND SOCIAL SECURITY</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	<b>Creditors:</b>			
	PAYE / NI		<b>7,374</b>	5,512
13.	<b>PENSION COSTS - DEFINED CONTRIBUTION</b>			
	The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £4,231 (2023 - £3,026).			
14.	<b>RESERVES</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	At the beginning of the year		<b>361,441</b>	303,572
	Surplus for the financial year		<b>15,221</b>	57,869
	At the end of the year		<b>376,662</b>	361,441
15.	<b>FUNDS</b>			
15.1	<b>RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	At 1 August 2022	303,572	-	303,572
	Movement during the financial year	57,869	-	57,869
	At 31 July 2023	361,441	-	361,441
	Movement during the financial year	15,080	141	15,221
	At 31 July 2024	<b>376,521</b>	<b>141</b>	<b>376,662</b>



# The Weekend Day Centre for Dementia Care

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

### 15.2 ANALYSIS OF MOVEMENTS ON FUNDS

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

#### Unrestricted Revenue Funds

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

#### Restricted Funds

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

### 15.3 ANALYSIS OF NET ASSETS BY FUND

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

### 16. OPERATING LEASE COMMITMENTS

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

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

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

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

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

#### Rent

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

### 17. RELATED PARTY TRANSACTIONS

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

### 18. POST-BALANCE SHEET EVENTS

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

**The Weekend Day Centre for Dementia Care**  
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**19. WINDING UP OR DISSOLUTION OF THE CHARITY**

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

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

There are no significant financial instruments.