

Charity Number: 1168454

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

The Weekend Day Centre for Dementia Care

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The Weekend Day Centre for Dementia Care

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Linda Greaves Rebecca Cabrejas Helen Hinks Emma Clay Judith Quinn Samantha Walters Joanne Quinn (Appointed 10 April 2025)
Charity Number in England and Wales	1168454
Principal Address	Ada Kay House 2A Annable Road Bredbury Stockport SK6 2DE
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Limited Chartered Certified Accountants and Registered Auditors 8-10 Gatley Road Cheadle Cheshire SK8 1PY
Principal 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' REPORT

for the financial year ended 31 July 2025

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

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

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

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

Mission, Objectives and Strategy

Objectives

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

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

Structure, Governance and Management

Structure

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

The governing document is dated 31 July 2016.

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

The methods used to recruit and appoint new charity trustees.

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

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

Review of Activities, Achievements and Performance

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

The charity also raised funds from events as detailed below:

Raffles, Sponsored events and a Summer Fayre.

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

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

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

The Weekend Day Centre for Dementia Care

TRUSTEES' REPORT

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

Manager's Report 2024-2025

Welcome

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

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

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

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

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

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

Jo Davies
Manager

Annual General Meeting 2025

Chairwoman's Report

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

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

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

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

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

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

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

The Weekend Day Centre for Dementia Care TRUSTEES' REPORT

for the financial year ended 31 July 2025

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

Rebecca Cabrejas
Chairwoman

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

Financial Review

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

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

Results

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

Financial Position

Availability and adequacy of assets of each of the funds

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

Reserves Position and Policy

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

Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

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



Rebecca Cabrejas
Trustee

The Weekend Day Centre for Dementia Care

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 July 2025

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

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

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

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

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

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

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



Rebecca Cabrejas
Trustee

The Weekend Day Centre for Dementia Care

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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



Steven Nixon BSc (Hons) FCA
LANGERS MN LIMITED

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

Date: 29 October 2025

The Weekend Day Centre for Dementia Care

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 July 2025

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

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

The Weekend Day Centre for Dementia Care

BALANCE SHEET

as at 31 July 2025

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

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

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



Rebecca Cabrejas
Trustee

The Weekend Day Centre for Dementia Care

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

Statement of compliance

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

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General funds.

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

Income

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

Legacies

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

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

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

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

The Weekend Day Centre for Dementia Care

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Income from charitable activities

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

Expenditure

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

Tangible fixed assets and depreciation

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

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

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

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

Pensions

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

3. INCOME

3.1 DONATIONS AND LEGACIES

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

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

The Weekend Day Centre for Dementia Care

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

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

All prior year income was unrestricted.

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

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

All prior year income was unrestricted.

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

All prior year income was unrestricted.

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

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

The Weekend Day Centre for Dementia Care

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

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

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

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

The Weekend Day Centre for Dementia Care
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

7. EMPLOYEES AND REMUNERATION

Number of employees

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

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

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

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS

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

The Weekend Day Centre for Dementia Care

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

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

Unrestricted Revenue Funds

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

The Weekend Day Centre for Dementia Care

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

14.3 ANALYSIS OF NET ASSETS BY FUND

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

15. OPERATING LEASE COMMITMENTS

The Centre obtained a 57 month lease from Stockport Metropolitan Borough Council on the 1st October 2020 for the Ada Kay 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.

16. RELATED PARTY TRANSACTIONS

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

17. POST-BALANCE SHEET EVENTS

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

18. WINDING UP OR DISSOLUTION OF THE CHARITY

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

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

There are no significant financial instruments.