

ST. IVES DAY CENTRE

England & Wales · Charity number 1183914

Details

Status Registered

Legal form CIO

Registered 2019-06-14

Register [View on the Charity Commission register](#)

Contact

Address 72 Ramsey Road
St. Ives
Huntingdon
Cambridgeshire
PE37 3XL

Phone 01480463444

Email daycentre25@googlemail.com

Activities

Objects: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT THROUGH THE PROVISION OF DAY FACILITIES IN ST IVES AND THE SURROUNDING AREA TO PREVENT PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF THEIR AGE OF DISABILITY.

Activities: The provision of Day facilities for the socially isolated by reason of (but not limited to) age or disability in St Ives and the surrounding area to expand their daily experiences and enhance the quality of their lives

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£164,077	£183,911	-	-
2024-03-31	£138,085	£177,894	-	-
2023-03-31	£112,103	£170,430	-	-
2022-03-31	£39,447	£33,803	-	-
2021-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
BARRY MICHAEL SHEARD	Chair	2024-02-23
Caroline Goddard		2024-12-16
Dara Hopkins		2025-07-19
David Mackay Blair		2019-05-11
Tracey Calver		2024-12-15

ST. IVES DAY CENTRE

England & Wales - Charity number 1183914

Accounts

St Ives Day Centre

Registered charity no. 1183914

Report and Accounts

- for the year ended -

31 March 2025

St Ives Day Centre
Report and accounts
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St Ives Day Centre
Reference and Administrative Details

Charity name
St Ives Day Centre

Correspondence address
72 Ramsey Road
St Ives
Cams
PE27 3XL

Trustees
B Sheard (Chairman)
D Blair
Tracey Calver
Caroline Goddard

Treasurer
D Blair

Independent examiner
C J Dyke
The Old Police Station
Priory Road
St Ives
Cams
PE27 5BB

Bankers
Metro Bank PLC
One Southampton Row
London
WC1B 5HA

St Ives Day Centre

Trustee Annual Report for the year ended 31 March 2025

The Charity is constituted as a Charitable Incorporated Organisation and is a Registered Charity, number 1085214. The objects of the Charity are the provision of day care facilities for the frail elderly of St Ives and surrounding villages. For membership enquiries please contact the Manager on 01480 463444.

The Trustees who served during the year were:

DM Blair (resigned as Chairman 1 October 2025)
Louise Keeley (resigned 9 December 2024)
Caroline Goddard (appointed 16 December 2024)

B Sheard (appointed as Chairman 1 October 2025)
Tracey Calver (appointed 15 December 2024)

The Trustees met four times in the year to consider strategic direction and operational performance. None of the Trustees received any remuneration or other payment from the Charity in the year.

The funding environment facing the Charity is increasingly challenging and costs have increased, leading to an ongoing month on month deficit. Cost reduction measures implemented by the trustees have been to some extent successful in reducing that deficit & the trustees are committed to further mitigate that deficit.

The trustees have resolved to continue to use reserves to support operations whilst longer term funding options are evaluated.

Total incoming resources for the year ended 31 March 2025, were £164,077 (2024 £130,085) all of which were unrestricted. Total resources expended in the operation of the charity were £183,913 (2024 £177,094) leaving a deficit for the period of £19,836 (£39,890). The Charity's total funds at the end of the year stood at £211,200 (2024 £231,034) all of which was held for unrestricted purposes;

In the last year, the Trustees have undertaken a further review of the major operational and financial risks facing the charity, evaluated the systems and policies in place to mitigate these and continued to monitor them as they intend to do for the foreseeable future.


The Trustees consider they have complied with the duty in Section 4 of Part 1 of the 2006 Charities Act which requires them to have due regard to guidance published by the Charity Commission, including public benefit guidance. It is the Charity's policy to hold reserves for two purposes – firstly to provide sufficient capital to sustain operations for a minimum of 12 months in the absence of any income; and secondly to have funds available at short notice for unforeseen emergency maintenance or other projects necessary to sustain the operations of the charity. The Trustees believe that the current reserves within the General Fund of £211,200 place the Charity in a strong position to be able to carry out its objects for the foreseeable future.

Statement of trustees' responsibilities

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which 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 1993. 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.


Barry M Sheard – Chairman
On behalf of the Trustees

Date 22 October 2025

**Independent Examiner's Report to the Trustees of
St Ives Day Centre**

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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:

(1) which give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C J Dyke
Chartered Accountant

The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Date: 22 October 2025

St Ives Day Centre
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources from generated funds				
Voluntary income	2	159,713	159,713	134,108
Investment income	3	4,364	4,364	3,977
Total incoming resources		164,077	164,077	138,085
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	4	183,911	183,911	177,894
Total resources expended		183,911	183,911	177,894
Net movement in funds		(19,834)	(19,834)	(39,809)
Reconciliation of funds				
Total funds brought forward		231,034	231,034	270,843
Total funds carried forward		211,200	211,200	231,034

All incoming resources and resources expended derive from continuing activities.


The charity has no recognised gains or losses for the year other than the results above.

**St Ives Day Centre
Balance Sheet
as at 31 March 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	6	46,296	54,232
Current assets			
Debtors	7	4,192	3,148
Cash at bank and in hand	8	165,805	179,936
		<u>169,997</u>	<u>183,084</u>
Creditors: amounts falling due within one year	9	(5,093)	(6,282)
Net current assets		<u>164,904</u>	<u>176,802</u>
Net assets		<u>211,200</u>	<u>231,034</u>
The funds of the charity			
Unrestricted funds		211,200	231,034
Total charity funds		<u>211,200</u>	<u>231,034</u>

These accounts were approved by the Trustees on 22 October 2025

and signed on their behalf



Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

**St Ives Day Centre
Cash Flow Statement
for the year ended 31 March 2025**

	2025	2024
	£	£
Cash generated from operations		
Net movement in funds	(19,834)	(39,809)
Reconciliation to cash generated from operations:		
Depreciation	9,425	12,252
Profit on sale	-	-
Sale of fixed assets	-	-
(Increase) in debtors	(1,044)	(87)
(Decrease)/increase in creditors	(1,189)	2,030
	<u>(12,642)</u>	<u>(25,614)</u>
Application of cash		
Purchase of tangible fixed assets	(1,489)	-
	<u>(1,489)</u>	<u>-</u>
Net decrease in cash	(14,131)	(25,614)
Cash at bank and in hand at 1 April 2024	179,936	205,550
Cash at bank and in hand at 31 March 2025	<u>165,805</u>	<u>179,936</u>
Consisting of:		
Cash at bank and in hand	<u>165,805</u>	<u>179,936</u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Investment income is recognised on a receivable basis.

Depreciation

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

Equipment, fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

2 Voluntary income

	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Contract payments - Social Services	70,498	70,498	72,512
Sundry income	89,215	89,215	61,596
	<u>159,713</u>	<u>159,713</u>	<u>134,108</u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2025

3 Investment income	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank interest	4,364	4,364	3,977
4 Total resourced expenses	From Voluntary income	Total 2025	Total 2024
	£	£	£
Direct costs	£	£	
Wages and salaries	119,838	119,838	110,397
Staff training	-	-	49
Meals	12,693	12,693	13,844
Members entertainment	16,563	16,563	16,219
Rates	722	722	659
Light and heat	3,164	3,164	3,678
Insurance	1,153	1,153	1,044
Cleaning	4,433	4,433	3,813
Repairs and maintenance	1,315	1,315	1,253
Kitchen consumables	2,134	2,134	1,791
Postage and stationery	95	95	66
Telephone	1,141	1,141	1,230
Minibus running expenses	5,228	5,228	6,614
Book-keeping and professional fees	4,400	4,400	3,900
Accountancy	636	636	636
Sundry expenses	971	971	449
Depreciation	9,425	9,425	12,252
Profit on sale of assets	-	-	-
	183,911	183,911	177,894

5 Trustees' remuneration and expenses
 No trustees received any remuneration during the year.

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2025

6 Tangible fixed assets

	Building improvements	Equip't, fixtures & fittings	Minibus	Total
	£	£	£	£
Cost				
At 1 April 2024	15,327	62,902	63,700	141,929
Additions	-	1,489	-	1,489
At 31 March 2025	<u>15,327</u>	<u>64,391</u>	<u>63,700</u>	<u>143,418</u>
Depreciation				
At 1 April 2024	-	58,333	29,364	87,697
Charge for the year	-	845	8,580	9,425
At 31 March 2025	<u>-</u>	<u>59,178</u>	<u>37,944</u>	<u>97,122</u>
Net book value				
As at 31 March 2025	<u>15,327</u>	<u>5,213</u>	<u>25,756</u>	<u>46,296</u>
As at 31 March 2024	<u>15,327</u>	<u>4,569</u>	<u>34,336</u>	<u>54,232</u>

7 Debtors

	2025	2024
	£	£
Other debtors and prepayments	4,192	3,148
	<u>4,192</u>	<u>3,148</u>

8 Cash at bank and in hand

	2025	2024
	£	£
Bank current account	31,037	3,285
Deposit accounts	134,772	176,584
Petty cash	(4)	67
	<u>165,805</u>	<u>179,936</u>

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>5,093</u>	<u>6,282</u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2025

10 Analysis of funds

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds				
Unrestricted income fund	<u>231,034</u>	<u>164,077</u>	<u>(183,911)</u>	<u>211,200</u>

11 Net assets by fund

	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Tangible assets	46,296	46,296	54,232
Current assets	169,997	169,997	183,084
Creditors: amounts falling due within one year	<u>(5,093)</u>	<u>(5,093)</u>	<u>(6,282)</u>
Net assets	<u>211,200</u>	<u>211,200</u>	<u>231,034</u>

ST. IVES DAY CENTRE

England & Wales - Charity number 1183914

Accounts

St Ives Day Centre

Registered charity no. 1183914

Report and Accounts

- for the year ended -

31 March 2024

**St Ives Day Centre
Report and accounts
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St Ives Day Centre
Reference and Administrative Details

Charity name
St Ives Day Centre

Correspondence address
72 Ramsey Road
St Ives
Cambs
PE27 3XL

Trustees
D Blair (Chairman)
L Cammish (resigned 23 February 2024)
L Keeley
B Sheard (appointed 23 February 2024)

Treasurer
D Blair

Independent examiner
C J Dyke
The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Bankers
Metro Bank PLC
One Southampton Row
London
WC1B 51-IA

ST IVES DAY CENTRE
TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Charity is constituted as a Charitable Incorporated Organisation and is a Registered Charity, number 1085214. The objects of the Charity are the provision of daycare facilities for the frail elderly of St Ives and surrounding villages. For membership enquiries please contact the Manager on 01480 463444.

The Trustees who served during the year were:

D M Blair - Chairman
Louise Keeley

Linda Cammish (resigned 23 February 2024)
Barry Sheard (appointed 23 February 2024)

The Trustees met four times in the year to consider strategic direction and operational performance. None of the Trustees received any remuneration or other payment from the Charity in the year.

The Centre has now returned to full capacity following the Coronavirus pandemic and the Trustees continue to monitor its long term position. The funding environment facing the Charity is increasingly challenging and costs following the pandemic have increased, leading to an ongoing month on month deficit. Cost reduction measures implemented by the trustees have been to some extent successful in reducing that deficit. The trustees have resolved to continue to use reserves to support operations whilst longer term funding options are evaluated.

Total incoming resources for the year ended 31 March 2024, were £138,085 (2023-£112,103) all of which were unrestricted. Total resources expended in the operation of the charity were £177,894 (2023 £170,430) leaving a deficit for the period of £39,809 (£58,327). The Charity's total funds at the end of the year stood at £231,034 (2023 £270,843) all of which was held for unrestricted purposes.

In the last year, the Trustees have undertaken a further review of the major operational and financial risks facing the charity, evaluated the systems and policies in place to mitigate these and continued to monitor them as they intend to do for the foreseeable future.

The Trustees consider they have complied with the duty in Section 4 of Part I of the 2006 Charities Act which requires them to have due regard to guidance published by the Charity Commission, including public benefit guidance. It is the Charity's policy to hold reserves for two purposes — firstly to provide sufficient capital to sustain operations for a minimum of 12 months in the absence of any income; and secondly to have funds available at short notice for unforeseen emergency maintenance or other projects necessary to sustain the operations of the charity. The Trustees believe that the current reserves within the General Fund of £231,034 place the Charity in a strong position to be able to carry out its objects. For the foreseeable future

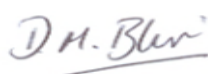
Statement of trustees' responsibilities

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which 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 1993. 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.

David M Blair — Chairman
On behalf of the Trustees



30 November 2024

Independent Examiner's Report to the Trustees of St Ives Day Centre

I report on the accounts of the Trust for the year ended 31 March 2024. which are **set out on pages 4 to 10.**

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- **examine the accounts under section 145 of the 2011 Act;**
- **follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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:

(1) which give me reasonable cause to believe that in any material respect the requirements:

- **to keep accounting records in accordance with section 130 of the Act; and**
- **to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act**

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C J Dyke
Chartered Accountant

The Old Police Station
Priory Road
St Ives
Carobs
PE27 51313

Date: 3(..)

St Ives Day Centre
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted Funds	Total Funds	Total Funds
	Notes	2024	2024	2023
		£	£	£
Incoming resources from generated funds				
Voluntary income	2	134,108	134,108	110,142
Investment income	3	3,977	3,977	1,961
Total incoming resources		138,085	138,085	112,103
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	4	177,894	177,894	170,430
Total resources expended		177,894	177,894	170,430
Net movement in funds		(39,809)	(39,809)	(58,327)
Reconciliation of funds				
Total funds brought forward		270,843	270,843	329,170
Total funds carried forward		231,034	231,034	270,843

All incoming resources and resources expended derive from continuing activities. The charity has no recognised gains or losses for the year other than the results above.

St Ives Day Centre
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	6	54,232	66,484
Current assets			
Debtors	7	3,148	3,061
Cash at bank and in hand	8	179,936	205,550
		<u>183,084</u>	<u>208,611</u>
Creditors: amounts falling due within one year	9	(6,282)	(4,252)
Net current assets		<u>176,802</u>	<u>204,359</u>
Net assets		<u><u>231,034</u></u>	<u><u>270,843</u></u>
The funds of the charity			
Unrestricted funds		231,034	270,843
Total charity funds		<u><u>231,034</u></u>	<u><u>270,843</u></u>

These accounts were approved by the Trustees on 30 November 2024

DM Blair

and signed on their behalf DM Blair Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

St Ives Day Centre
Cash Flow Statement
for the year ended 31 March 2024

	2024	2023
	£	£
Cash generated from operations		
Net movement in funds	(39,809)	(58,327)
Reconciliation to cash generated from operations:		
Depreciation	12,252	16,211
Profit on sale		
Sale of fixed assets		
(Increase) in debtors	(87)	(263)
Increase/(decrease) in creditors	2,030	(3,774)
	<u>(25,614)</u>	<u>(46,153)</u>
 Application of cash		
Purchase of tangible fixed assets		
Net decrease in cash	(25,614)	(46,153)
Cash at bank and in hand at 1 April 2023	<u>205,550</u>	<u>251,703</u>
Cash at bank and in hand at 31 March 2024	<u><u>179,936</u></u>	<u><u>205,550</u></u>
 Consisting of:		
Cash at bank and in hand	<u><u>179,936</u></u>	<u><u>205,550</u></u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2024

I Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Investment income is recognised on a receivable basis.

Depreciation

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

Equipment, fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

2 Voluntary income

	Unrestricted funds	Total funds 2024	Total funds 2023
Contract payments - Social Services	72,512	72,512	68,408
Sundry income	<u>61,596</u>	<u>61,596</u>	<u>41,734</u>
	<u>134,108</u>	<u>134,108</u>	<u>110,142</u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2024

3 Investment income	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Bank interest	3,977	3,977	1,961
<hr/> <hr/>			
4 Total resource expenses	From Voluntary income	Total 2024 £	Total 2023 £
	£	£	
Direct costs			
Wages and salaries	110,397	110,397	98,555
Staff training	49	49	344
Meals	13,844	13,844	10,197
Members entertainment	16,219	16,219	17,639
Rates	659	659	754
Light and heat	3,678	3,678	3,936
Insurance	1,044	1,044	1,050
Cleaning	3,813	3,813	4,758
Repairs and maintenance	1,253	1,253	2,508
Kitchen consumables	1,791	1,791	1,142
Postage and stationery	66	66	204
Telephone	1,230	1,230	1,137
Minibus running expenses	6,614	6,614	6,574
Book-keeping and professional fees	3,900	3,900	3,840
Accountancy	636	636	600
Sundry expenses	449	449	981
Depreciation	12,252	12,252	16,211
Profit on sale of assets		-	
	177,894	177,894	170,430
<hr/> <hr/>			

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2024

6 Tangible fixed assets

	Building improvem'ts	Equip't, fixtures & fittings	Minibus	Total
	£	£	£	£
Cost				
At 1 April 2023	15,327	62,902	63,700	141,929
Additions	-	-	-	-
At 31 March 2024	<u>15,327</u>	<u>62,902</u>	<u>63,700</u>	<u>141,929</u>
Depreciation				
At 1 April 2023		57,529	17,916	75,445
Charge for the year		804	11,448	12,252
At 31 March 2024		<u>58,333</u>	<u>29,364</u>	<u>87,697</u>
Net book value				
As at 31 March 2024	<u>15,327</u>	<u>4,569</u>	<u>34,336</u>	<u>54,232</u>
As at 31 March 2023	<u>15,327</u>	<u>5,373</u>	<u>45,784</u>	<u>66,484</u>

7 Debtors	2024	2023
	£	£
Other debtors and prepayments	3,148	3,061
	<u>3,148</u>	<u>3,061</u>

8 Cash at bank and in hand	2024	2023
	£	£
Bank current account	3,285	32,832
Deposit accounts	176,584	172,606
Petty cash	67	112
	<u>179,936</u>	<u>205,550</u>

9 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	<u>6,282</u>	<u>4,252</u>

ST. IVES DAY CENTRE

England & Wales - Charity number 1183914

Accounts

St Ives Day Centre

Registered charity no. 1183914

Report and Accounts

- for the year ended -

31 March 2023

**St Ives Day Centre
Report and accounts
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St Ives Day Centre
Reference and Administrative Details

Charity name

St Ives Day Centre

Correspondence address

72 Ramsey Road
St Ives
Cambs
PE27 3XL

Trustees

D Blair (Chairman)
L Cammish
L Keeley

Treasurer

D Blair

Independent examiner

C J Dyke
The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Bankers

Metro Bank PLC
One Southampton Row
London
WC1B 5HA

St Ives Day Centre

Trustee Annual Report for the year ended 31 March 2023

The Charity is constituted as a Charitable Incorporated Organisation and is a Registered Charity, number 1085214. The objects of the Charity are the provision of daycare facilities for the frail elderly of St Ives and surrounding villages. For membership enquiries please contact the Manager on 01480 463444.

The Trustees who served during the year were:

DM Blair-Chairman

L Cammish

L Keeley

The Trustees met four times in the year to consider strategic direction and operational performance. None of the Trustees received any remuneration or other payment from the Charity in the year.

The Charity's operations were materially impacted by the coronavirus pandemic. Although the Centre has now returned to full capacity the Trustees continue to monitor its long term position. The funding environment facing the Charity is increasingly challenging and costs following the coronavirus pandemic have increased, leading to an ongoing month on month deficit. Cost reduction measures were implemented by the trustees in 2022 and have been to some extent successful in reducing that deficit. The trustees have resolved to continue to use reserves to support operations whilst longer term funding options are evaluated.

The assets and undertaking of the Charity were transferred from the previous unincorporated vehicle (St Ives Day Care Centre, Registered Charity Number 1085214) on 31 October 2021. Total incoming resources for the year ended 31 March 2023 were £112,103, all of which were unrestricted. Total resources expended in the operation of the charity were £170,430 leaving a deficit for the period of £58,327. The Charity's total funds at the end of the year stood at £270,843 all of which was held for unrestricted purposes.

In the last year, the Trustees have undertaken a further review of the major operational and financial risks facing the charity, evaluated the systems and policies in place to mitigate these and continued to monitor them as they intend to do for the foreseeable future.

The Trustees consider they have complied with the duty in Section 4 of Part 1 of the 2006 Charities Act which requires them to have due regard to guidance published by the Charity Commission, including public benefit guidance. It is the Charity's policy to hold reserves for two purposes – firstly to provide sufficient capital to sustain operations for a minimum of 12 months in the absence of any income; and secondly to have funds available at short notice for unforeseen emergency maintenance or other projects necessary to sustain the operations of the charity. The Trustees believe that the current reserves within the General Fund of £270,843 place the Charity in a strong position to be able to carry out its objects. For the foreseeable future

Statement of trustees' responsibilities

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which 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 1993. 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.



David M Blair – Chairman
On behalf of the Trustees

Date 28 January 2024

Independent Examiner's Report to the Trustees of St Ives Day Centre

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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:

(1) which give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C J Dyke
Chartered Accountant

The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Date: 28 January 2024

St Ives Day Centre
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources from generated funds				
Voluntary income	2	110,142	110,142	38,074
Investment income	3	1,961	1,961	1,373
Total incoming resources		<u>112,103</u>	<u>112,103</u>	<u>39,447</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	4	<u>170,430</u>	<u>170,430</u>	<u>33,803</u>
Total resources expended		<u>170,430</u>	<u>170,430</u>	<u>33,803</u>
Net movement in funds		<u>(58,327)</u>	<u>(58,327)</u>	<u>5,644</u>
Reconciliation of funds				
Total funds brought forward		<u>329,170</u>	<u>329,170</u>	<u>323,526</u>
Total funds carried forward		<u>270,843</u>	<u>270,843</u>	<u>329,170</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

**St Ives Day Centre
Balance Sheet
as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	6	66,484	82,695
Current assets			
Debtors	7	3,061	2,798
Cash at bank and in hand	8	205,550	251,703
		<u>208,611</u>	<u>254,501</u>
Creditors: amounts falling due within one year	9	(4,252)	(8,026)
Net current assets		<u>204,359</u>	<u>246,475</u>
Net assets		<u><u>270,843</u></u>	<u><u>329,170</u></u>
The funds of the charity			
Unrestricted funds		270,843	329,170
Total charity funds		<u><u>270,843</u></u>	<u><u>329,170</u></u>

These accounts were approved by the Trustees on

28/1/24

and signed on their behalf

DM Blen

Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

St Ives Day Centre
Cash Flow Statement
for the year ended 31 March 2023

	2023	2022
	£	£
Cash generated from operations		
Net movement in funds	(58,327)	5,644
Reconciliation to cash generated from operations:		
Depreciation	16,211	3,181
Profit on sale	-	(5,929)
Sale of fixed assets	-	7,000
((Increase))/decrease in debtors	(263)	10,390
(Decrease)/increase in creditors	(3,774)	2,757
	<u>(46,153)</u>	<u>23,043</u>
 Application of cash		
Purchase of tangible fixed assets	-	(63,700)
	<u>-</u>	<u>(63,700)</u>
 Net decrease in cash	(46,153)	(40,657)
Cash at bank and in hand at 1 April 2022	<u>251,703</u>	<u>292,360</u>
Cash at bank and in hand at 31 March 2023	<u><u>205,550</u></u>	<u><u>251,703</u></u>
 Consisting of:		
Cash at bank and in hand	<u><u>205,550</u></u>	<u><u>251,703</u></u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Investment income is recognised on a receivable basis.

Depreciation

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

Equipment, fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

2 Voluntary income

	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Contract payments - Social Services	68,408	68,408	28,936
Sundry income	41,734	41,734	9,138
	<u>110,142</u>	<u>110,142</u>	<u>38,074</u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2023

3 Investment income	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Bank interest	1,961	1,961	1,373
<hr/>			
4 Total resourced expenses	From Voluntary income	Total 2023	Total 2022
	£	£	£
Direct costs			
Wages and salaries	98,555	98,555	16,782
Staff training	344	344	-
Meals	10,197	10,197	667
Members entertainment	17,639	17,639	6,085
Rates	754	754	234
Light and heat	3,936	3,936	1,024
Insurance	1,050	1,050	452
Cleaning	4,758	4,758	2,378
Repairs and maintenance	2,508	2,508	1,181
Kitchen consumables	1,142	1,142	518
Postage and stationery	204	204	61
Telephone	1,137	1,137	417
Minibus running expenses	6,574	6,574	3,856
Book-keeping and professional fees	3,840	3,840	1,625
Accountancy	600	600	600
Sundry expenses	981	981	671
Depreciation	16,211	16,211	3,181
Profit on sale of assets	-	-	(5,929)
	<u>170,430</u>	<u>170,430</u>	<u>33,803</u>

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2023

6 Tangible fixed assets

	Building improvem'ts	Equip't, fixtures & fittings	Minibus	Total
	£	£	£	£
Cost				
At 1 April 2022	15,327	62,902	63,700	141,929
Additions	-	-	-	-
At 31 March 2023	<u>15,327</u>	<u>62,902</u>	<u>63,700</u>	<u>141,929</u>
Depreciation				
At 1 April 2022	-	56,580	2,654	59,234
Charge for the year	-	949	15,262	16,211
At 31 March 2023	<u>-</u>	<u>57,529</u>	<u>17,916</u>	<u>75,445</u>
Net book value				
As at 31 March 2023	<u>15,327</u>	<u>5,373</u>	<u>45,784</u>	<u>66,484</u>
As at 31 March 2022	<u>15,327</u>	<u>6,322</u>	<u>61,046</u>	<u>82,695</u>

7 Debtors

	2023	2022
	£	£
Other debtors and prepayments	3,061	2,798
	<u>3,061</u>	<u>2,798</u>

8 Cash at bank and in hand

	2023	2022
	£	£
Bank current account	32,832	81,047
Deposit accounts	172,606	170,644
Petty cash	112	12
	<u>205,550</u>	<u>251,703</u>

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>4,252</u>	<u>8,026</u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2023

10 Analysis of funds

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds				
Unrestricted income fund	<u>329,170</u>	<u>112,103</u>	<u>(170,430)</u>	<u>270,843</u>

11 Net assets by fund

	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Tangible assets	66,484	66,484	82,695
Current assets	208,611	208,611	254,501
Creditors: amounts falling due within one year	<u>(4,252)</u>	<u>(4,252)</u>	<u>(8,026)</u>
Net assets	<u>270,843</u>	<u>270,843</u>	<u>329,170</u>

ST. IVES DAY CENTRE

England & Wales - Charity number 1183914

Accounts

St Ives Day Centre

Registered charity no. 1183914

Report and Accounts

- for the year ended -

31 March 2022

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Report and accounts
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St Ives Day Centre
Reference and Administrative Details

Charity name and number

St Ives Day Centre - 1183914

Correspondence address

72 Ramsey Road
St Ives
Cambs
PE27 3XL

Trustees

D Blair (Chairman)
I Langworthy (resigned 31 December 2021)
L Cammish
L Keeley (appointed 17 June 2021)

Treasurer

D Blair

Independent examiner

C J Dyke
The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

St Ives Day Care Centre

Trustee Annual Report for the year ended 31 March 2022

The Charity is constituted by Deed of Trust and is a Registered Charity, number 1085214. The objects of the Charity are the provision of daycare facilities for the frail elderly of St Ives and surrounding villages. For membership enquiries please contact the Manager on 01480 463444

The Trustees who served during the year were:

DM Blair-Chairman I Langworthy L Cammish L Keeley

During the year Ian Langworthy resigned as a Trustee after many years service. The Trustees thank him for his service and wish him a long and happy retirement

The Trustees met four times in the year to consider strategic direction and operational performance. None of the Trustees received any remuneration or other payment from the Charity in the year.

The Charity's operations were materially impacted by the coronavirus pandemic. Although the Centre has now returned to full capacity the Trustees continue to monitor its long term position.

The assets and undertaking of the Charity were transferred from the previous unincorporated vehicle (St Ives Day Care Centre, Registered Charity Number 1085214) on 31 October 2021 and the attached accounts reflect trading between that date and 31 March 2022. Total incoming resources for the period, principally comprising contract payments, were £39,447, all of which were unrestricted. Total resources expended in the operation of the charity were £33,803 leaving a surplus for the period of £5,644. The Charity's total funds at the end of the year stood at £329,170 all of which was held for unrestricted purposes.

In the last year, the Trustees have undertaken a further review of the major operational and financial risks facing the charity, evaluated the systems and policies in place to mitigate these and continued to monitor them as they intend to do for the foreseeable future.

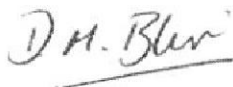
The Trustees consider they have complied with the duty in Section 4 of Part 1 of the 2006 Charities Act which requires them to have due regard to guidance published by the Charity Commission, including public benefit guidance. It is the Charity's policy to hold reserves for two purposes – firstly to provide sufficient capital to sustain operations for a minimum of 12 months in the absence of any income; and secondly to have funds available at short notice for unforeseen emergency maintenance or other projects necessary to sustain the operations of the charity. The Trustees believe that the current reserves within the General Fund of £281,704 place the Charity in a strong position to be able to carry out its objects.

Statement of trustees' responsibilities

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which 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 1993. 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.



David M Blair – Chairman
On behalf of the Trustees

Date: 28 January 2023

Independent Examiner's Report to the Trustees of St Ives Day Centre

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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:

(1) which give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C J Dyke
Chartered Accountant

The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Date: 28 January 2023

St Ives Day Centre
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources from generated funds				
Voluntary income	2	38,074	38,074	-
Investment income	3	1,373	1,373	-
Total incoming resources		<u>39,447</u>	<u>39,447</u>	<u>-</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	4	<u>33,803</u>	<u>33,803</u>	<u>-</u>
Total resources expended		<u>33,803</u>	<u>33,803</u>	<u>-</u>
Net movement in funds		<u>5,644</u>	<u>5,644</u>	<u>-</u>
Reconciliation of funds				
Funds introduced 1 November 2021		<u>323,526</u>	<u>323,526</u>	<u>-</u>
Total funds carried forward		<u>329,170</u>	<u>329,170</u>	<u>-</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

**St Ives Day Centre
Balance Sheet
as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	6	82,695	-
Current assets			
Debtors	7	2,798	-
Cash at bank and in hand	8	251,703	-
		<u>254,501</u>	<u>-</u>
Creditors: amounts falling due within one year	9	(8,026)	-
Net current assets		<u>246,475</u>	<u>-</u>
Net assets		<u><u>329,170</u></u>	<u><u>-</u></u>
The funds of the charity			
Unrestricted funds		329,170	-
Total charity funds		<u><u>329,170</u></u>	<u><u>-</u></u>

These accounts were approved by the Trustees on 28 January 2023

and signed on their behalf

D.M. Blain

Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

St Ives Day Centre
Cash Flow Statement
for the year ended 31 March 2022

	2022	2021
	£	£
Cash generated from operations		
Net movement in funds	5,644	-
Reconciliation to cash generated from operations:		
Depreciation	3,181	-
Profit on sale	(5,929)	-
Decrease in debtors	10,390	-
Increase in creditors	2,757	-
Sale of fixed assets	7,000	-
	<u>23,043</u>	<u>-</u>
Application of cash		
Purchase of tangible fixed assets	(63,700)	-
	<u>(63,700)</u>	<u>-</u>
Net decrease in cash	(40,657)	-
Cash at bank and in hand at 1 April 2021	<u>292,360</u>	<u>-</u>
Cash at bank and in hand at 31 March 2022	<u><u>251,703</u></u>	<u><u>-</u></u>
Consisting of:		
Cash at bank and in hand	<u><u>251,703</u></u>	<u><u>-</u></u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Investment income is recognised on a receivable basis.

Depreciation

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

Equipment, fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

2 Voluntary income	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£
Contract payments - Social Services	28,936	28,936	-
Members contributions	-	-	-
Gifts, donations and raffles	-	-	-
Sundry income	9,138	9,138	-
	<u>38,074</u>	<u>38,074</u>	<u>-</u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2022

3 Investment income	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£
Bank interest	1,373	1,373	-
<hr/>			
4 Total resourced expenses	From Voluntary income	Total 2022	Total 2021
	£	£	£
Direct costs	£	£	
Wages and salaries	16,782	16,782	-
Staff training	-	-	-
Meals	667	667	-
Members entertainment	6,085	6,085	-
Rates	234	234	-
Light and heat	1,024	1,024	-
Insurance	452	452	-
Cleaning	2,378	2,378	-
Repairs and maintenance	1,181	1,181	-
Kitchen consumables	518	518	-
Postage and stationery	61	61	-
Telephone	417	417	-
Minibus running expenses	3,856	3,856	-
Book-keeping and professional fees	1,625	1,625	-
Accountancy	600	600	-
Sundry expenses	671	671	-
Depreciation	3,181	3,181	-
Profit on sale of assets	(5,929)	(5,929)	-
	<u>33,803</u>	<u>33,803</u>	<u>-</u>

5 Trustees' remuneration and expenses
No trustees received any remuneration during the year.

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2022

6 Tangible fixed assets

	Building improvem'ts	Equip't, fixtures & fittings	Minibus	Total
	£	£	£	£
Cost				
At 1 April 2021	-	-	-	-
Transferred in 1 November 2021	15,327	62,902	46,925	125,154
Additions	-		63,700	63,700
Disposals			(46,925)	(46,925)
At 31 March 2022	<u>15,327</u>	<u>62,902</u>	<u>63,700</u>	<u>141,929</u>
Depreciation				
At 1 April 2021	-	-	-	-
Transferred in 1 November 2021		56,053	45,854	101,907
Charge for the year	-	527	2,654	3,181
Dep'n eliminated on disposal			(45,854)	(45,854)
At 31 March 2022	<u>-</u>	<u>56,580</u>	<u>2,654</u>	<u>59,234</u>
Net book value				
As at 31 March 2022	<u>15,327</u>	<u>6,322</u>	<u>61,046</u>	<u>82,695</u>
As at 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Debtors

	2022	2021
	£	£
Other debtors and prepayments	2,798	-
	<u>2,798</u>	<u>-</u>

8 Cash at bank and in hand

	2022	2021
	£	£
Bank current account	81,047	-
Deposit account	170,644	-
Petty cash	12	-
	<u>251,703</u>	<u>-</u>

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>8,026</u>	<u>-</u>

St Ives Day Centre
Notes to the Accounts
for the year ended 31 March 2022

10 Analysis of funds

	Introd Nov-21	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
General funds				
Unrestricted income fund	<u>323,526</u>	<u>39,447</u>	<u>(33,803)</u>	<u>329,170</u>

11 Net assets by fund

	Unrestricted funds	Total funds 2022	Total funds introd
	£	£	£
Tangible assets	82,695	82,695	23,247
Current assets	254,501	254,501	305,548
Creditors: amounts falling due within one year	<u>(8,026)</u>	<u>(8,026)</u>	<u>(5,269)</u>
Net assets	<u>329,170</u>	<u>329,170</u>	<u>323,526</u>

ST. IVES DAY CENTRE

England & Wales - Charity number 1183914

Accounts

ST IVES DAY CENTRE

Registered Charity 1183914

ANNUAL REPORT

FOR THE YEAR ENDED

31ST MARCH 2021

ST IVES DAY CENTRE

Charity name and number:

ST IVES DAY CENTRE – No 1183914

Correspondence address:

72 Ramsey Road
St Ives
Huntingdon
Cambridgeshire
PE27 3XL

Trustees:

DM Blair	Chairman
IJ Langworthy	(Resigned 31 December 2021)
LE Cammish	
LA Keeley	(Appointed 17 June 2021)

Professional advisors:

Independent examiner:

C J Dyke
The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

Bankers:

Barclays Bank plc
The Pavement
St Ives
Cambs
PE27 5AQ

**ST IVES DAY CENTRE
ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2021**

The Charity is constituted as a Charitable Incorporated Organisation and is a Registered Charity, number 1183914. The objects of the Charity are the provision of daycare facilities for the socially isolated by reason of (but not limited to) age or disability in St Ives and the surrounding area to expand their daily experiences and enhance the quality of their lives.

The Trustees who served during the period were DM Blair (Chairman), IJ Langworthy and LE Cammish.

The Charity was incorporated as a Charitable Incorporated Organisation on the 11th of May 2019 and the Trustees were appointed on that date

The Charity was formed with the intention of the entire undertaking and assets of St Ives Day Care Centre, (registered charity number 1085214), being transferred into the Charity as permitted by the constitution of St Ives Day Care Centre. The transfer of operations was delayed in 2020 by the impact of the Covid pandemic and in consequence the Charity had not traded prior to the year end. The transfer of operations was completed on 31st October 2021

The Trustees have undertaken a further review of the major operational and financial risks facing the charity, which are negligible as it has yet to commence operations. The Trustees will implement systems and policies in place to mitigate risks facing the charity as they arise in the future

The Trustees consider they have complied with the duty in Section 4 of Part 1 of the 2006 Charities Act which requires them to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The Charity's reserves policy will be adopted on commencement of operations.

Statement of trustees' responsibilities

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 Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which 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 1993. 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.



David M Blair – Chairman
On behalf of the Trustees

28 January 2022

INDEPENDENT EXAMINERS' REPORT

TO THE TRUSTEES OF THE ST IVES DAY CENTRE

We report on the accounts of the Charity for the year ended 31st March 2021 as set out on page 4.

Respective responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act); and
- to state whether particular matters have come to our attention.

Basis of Independent Examiners' statement

Our 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 Examiners' statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the requirements
(a) to keep accounting records in accordance with section 130 of the Charities Act;
and
(b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Examiner

C J Dyke
The Old Police Station
Priory Road
St Ives
Cambs
PE27 5BB

28 January 2022

ST IVES DAY CENTRE

BALANCE SHEET AS AT 31ST MARCH 2021

Net Assets	£	-
	<hr/>	<hr/>
Funds- All Unrestricted	£	-
	<hr/>	<hr/>

The financial statements were approved by the Trustees on 28th January 2022
and signed on their behalf by:-

DM Blair

DM Blair - Chairman