

THE WINGATE SPECIAL CHILDRENS TRUST

England & Wales · Charity number 1197017

Details

Other names	THE WINGATE CENTRE
Status	Registered
Legal form	CIO
Registered	2021-12-09
Register	View on the Charity Commission register

Contact

Address	Wrenbury Hall Drive Wrenbury Nantwich CW5 8ES
Phone	01270780456
Email	office@thewingatecentre.co.uk
Website	www.thewingatecentre.co.uk

Activities

Objects: 1) TO ENHANCE AND SUPPORT INDIVIDUALS WITH COMPLEX NEEDS, WITHOUT DISTINCTION OF SEXUAL ORIENTATION, POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING WITH LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND PEOPLE WITHIN THE COMMUNITY, BOTH LOCALLY AND NATIONALLY, IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF THEIR SOCIAL WELFARE FOR RECREATION AND LEISURE TIME WITH THE OBJECT OF IMPROVING THEIR QUALITY OF LIFE. 2) TO ADVANCE BOTH THE EMOTIONAL AND PHYSICAL WELL-BEING AND DEVELOPMENT OF INDIVIDUALS WITH COMPLEX NEEDS THROUGH THE PROVISION OF RECREATIONAL FACILITIES, SHORT BREAKS AND ASSISTANCE IN THE INTERESTS OF THEIR SOCIAL WELFARE AND IMPROVING THEIR QUALITY OF LIFE.

Activities: The charity provides inclusive facilities for residential and recreational activities which allow those with Special Educational Needs to participate in sport, recreation and residential short breaks allowing them to be active, improve their physical and mental health, build relationships, develop social and life skills whilst reducing the isolation and loneliness associated with disability.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£556,537	£546,401	£1,195,019	25
2023-12-31	£562,229	£451,872	£1,184,883	21
2022-12-31	£335,969	£346,258	-	-

Trustees

Name	Role	Appointed
Andrew Neil McCallum	Chair	2022-01-19
David Longdon BSc, FRICS		2001-01-01
Gareth Roberts		2025-03-19
Jackie Roberts		2025-03-19
Jennifer Elizabeth Sproston		1996-08-01
Joanne Louise Meredith		2024-05-22
Julia McGhie B.Ed. Hons		2019-12-15
Michael Edward Young MA		2001-01-01
Peter Aubrey Latronico BA		2001-01-01
Samantha McCallum		2022-01-19
Simon Ashleigh Millard		2025-04-30

THE WINGATE SPECIAL CHILDRENS TRUST

England & Wales - Charity number 1197017

Accounts

Charity registration number 1197017 (England and Wales)

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

THE WINGATE SPECIAL CHILDRENS TRUST CIO

T/A THE WINGATE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andrew Neil McCallum Michael Edward Young MA (Oxon) Retired TEP Solicitor Jennifer Elizabeth Sproston RGN DN OND CAT Peter Aubrey Latronico BA PGCE David Longdon BSc FRICS Julia McGhie B.Ed (Hons) Samantha McCallum AIDTA Joanne Louise Meredith Gareth Roberts Jackie Roberts Simon Ashleigh Millard	(Appointed 22 May 2024) (Appointed 19 March 2025) (Appointed 19 March 2025) (Appointed 30 April 2025)
Executive Committee	Rona Moroney Andrew Neil McCallum Michael Edward Young MA (Oxon) Retired TEP Solicitor Julia McGhie B.Ed. (Hons) Jennifer Elizabeth Sproston RGN DN OND CAT Peter Aubrey Latronico BA PGCE David Longdon BSc FRICS Samantha McCallum AIDTA Joanne Louise Meredith	Chief Executive Officer Chair Secretary SEN Co-ordinator Trustee Trustee Trustee Trustee Trustee
Charity number (England and Wales)	1197017	
Incorporation number	CE027533	
Principal address	Wingate Centre Wrenbury Hall Drive Wrenbury Nantwich Cheshire CW5 8ES	
Independent examiner	Afford Bond Holdings Limited 31 Wellington Road Nantwich Cheshire CW5 7ED	
Bankers	HSBC Bank PLC Crewe Branch 30 Market Street Crewe Cheshire CW1 2ES	
Solicitors	Hibberts LLP 25 Barker Street Nantwich Cheshire CW5 5EN	

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION (CONTINUED)**

President

Marquess of Cholmondeley KCVO

Vice Presidents

Lady Pauline Barlow
Sir Philip Craven MBE
Lord Grantchester
Nick Hancock
The Rt. Hon. Lord Justice Maurice Kay
Bryony Page
Lady Anne Dodd

THE WINGATE SPECIAL CHILDRENS TRUST CIO

T/A THE WINGATE CENTRE

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THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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 (FRS 102)".

Objectives and activities

Objectives

The general charitable objective is to enhance and support individuals with complex needs, without distinction of sexual orientation, political, religious or other opinions by associating with local authorities, voluntary organisations and people within the community, both locally and nationally, in a common effort to provide facilities in the interests of their social welfare for recreation and leisure time with the object of improving their quality of life.

The primary purpose of the charity is to advance both the emotional and physical well-being and development of individuals with complex needs through the provision of recreational facilities, short breaks and assistance in the interests of their social welfare and improving their quality of life.

Mission

The Wingate Centre believes that everyone should have equal access to opportunities that improve quality of life and well-being regardless of ability.

We aim to be a centre of excellence for inclusive and accessible residential, sport and recreation facilities that allow those with SEND (Special Educational Needs and Disabilities) to be active, improve their health and mental well-being and grow in confidence.

Aims

By providing adapted accommodation, accessible fitness equipment and employing specialist coaches we provide an environment where everyone can experience a break away from their everyday lives, participate in sport and recreation activities, learn new skills and develop independence.

How achievement of aims will further objectives

The CIO has the power to do anything which will further the objects of the charity, as noted in the constitution. The income and assets of the CIO must be applied solely towards the promotion of the charity's objects. Trustees are entitled to be reimbursed for reasonable expenses incurred by them in performance of their charitable duties.

Strategies for achieving aims and objectives

The strategies employed by the charity for achieving its aims and objectives will be considered for each financial year, as are noted further below. The trustees' attention will be focused on certain priorities, which can vary each year, as influenced by an assessment of the needs of the beneficiaries and the appropriate responses required to any issues arising.

Criteria used for assessing success

Measuring the success of the charity is not based on distinct criteria to be achieved. Most of the benefits received by the beneficiaries are more qualitative and subjective in nature, as opposed to quantitative and objective measures, so it is difficult to rate success by benchmarks or quantifying specific factors. The number of persons receiving support from the charity is the only useful criteria that could be used, as improving someone's quality of life might range from providing them with a relatively inexpensive activity or experience to requiring a larger outlay. Hence financial indicators are not appropriate to assess success as the charity is a not-for-profit organisation.

Public benefit

The trustees have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake to meet the stated objectives. The governing document notes the powers the trustees may exercise in furtherance of the charity's objects.

THE WINGATE SPECIAL CHILDRENS TRUST CIO

T/A THE WINGATE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Activities

All services are provided at the Wingate Centre in Cheshire. Service users attend the Centre from across England and Wales but predominately from Blackpool, Liverpool, West Midlands, Leicestershire, Nottinghamshire, Staffordshire and Cheshire. The range of services includes:

- Residential group short breaks;
- Disability sports and fitness e.g. Boccia, adapted curling and archery, Rebound therapy;
- Recreation activities e.g. dance, drama, arts and crafts.

Additionally, the charity raises revenue to support its charitable activities by delivering the following services:

- Pre-school play and sensory classes, birthday parties and Pilates classes;
- After school recreational gymnastics club;
- Hiring the gymnasium space e.g. APEX Cheerleading Group.

Strategy for the year

We set the following strategic aims for the charity in 2024:

- Continue to be a provider of group short break accommodation with accessible cost-effective facilities that maintain our current levels of service delivery whilst increasing occupancy levels so that larger numbers can benefit;
- Provide more day activities for individuals of all ages with SEND across Cheshire, north Shropshire and Staffordshire by expanding our day activities program;
- Ensure sufficient funds are in place to support delivery of our services by establishing a multi-year fundraising strategy to include corporate, community and individual giving along with events, trusts and grants;
- Aim to increase our reserves level;
- Ensure the infrastructure supports service delivery by developing our website, introduce a CRM (Customer Relationship Management) system and undertake a property maintenance audit to identify capital expenditure requirements.

Social investments

The charity is not involved in social investment. Funds are applied to charitable activities which creates benefits for their beneficiaries. The CIO does not make any loans or investments to persons with the intention of generating a financial return.

Grant making policy

The overarching aims of the charity do not include making grants as a material part of its charitable activities.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who offer to assist the trustees and employees in whatever capacity is required, be it time spent helping out with charitable activities, undertaking fundraising tasks or supporting more general operational tasks. Their contributions can be significant to our ability to undertake a particular activity, event or task. However, measurement issues, including attributing an economic value to the contribution of general volunteers, prevent the inclusion of their contribution in the statement of financial activities. The number of volunteers is stated in note 15 to the financial statements.

THE WINGATE SPECIAL CHILDRENS TRUST CIO

T/A THE WINGATE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

Achievements in the year

We achieved the following aims and objectives in 2024:

- Residential bookings were adversely affected from May 2024 onwards due to a water leak which caused extensive damage to the residential accommodation. We achieved only a 4.5% occupancy rate (compared with 18.5% in 2023) with just 5 groups or schools (2023: 20) using the Centre, totally 93 visitors (2023: 438) with an average length of stay being 1.4 nights (2023: 3). This was extremely distressing for the Wingate team and very disappointing for the students expecting to have a holiday. A delay in insurance payment postponed autumn plans to introduce en-suite facilities;
- Disability fitness classes increased the number of sessions delivered by 6.1% year on year to a total of 2,187 (2023: 2,061) and our number of service users increased by 8% year on year;
- Our day activities have once again been very popular and we introduced two new activity classes; Boccia and cooking;
- Our gymnastics club continued to expand with the extension of classes to include Saturday mornings;
- We secured further funding for HAF holiday club provision and extended our offer from 4 days in 2023 to 20 days in 2024 covering the Easter, summer and Christmas holidays;
- We made considerable financial investment in facility upgrades, amounting to £40,971 (2023: £66,559). This work consisted of replacement and upgrade of residential fire doors and fire alarms, replacement of the gym carpet and replacement of gym lights with LED fittings as part of our sustainability and energy usage and cost reduction plan, which was developed following an energy survey conducted by Auditel;
- We introduced Occupational Sick Pay benefit to all staff with one year's service or over;
- We conducted an extensive pay review to balance internal pay levels and to level up compared to our sector;
- We partnered with Reaseheath College and 1st Support to offer supported internship spaces in our sports and recreation department, in housekeeping, catering and maintenance.

Significant factors

There are many factors affecting the charity achieving its objectives, some of which are outside the control of the charity. The charity's reserves policy, see further below, attempts to maintain its operations, should anticipated income sources not materialise, for long enough to enable the trustees to raise more awareness of its charitable purposes and devise more fundraising events to boost income streams, endeavouring not to adversely impact upon the planned activities and events for the year, wherever possible, to avoid disappointment. Any significant factors arising during the year are noted in the achievements section above, with the impact it has had on fundraising being noted in the section below.

Fundraising performance

Income generated from fundraising events is shown within note 5, with a detailed breakdown of the types of activities undertaken and the income they generated noted in sub-note a).

Fundraising performance and other incoming resources

The incoming resources arising from sources, other than generated via the provision of charitable activities, are as follows:

- Trust, corporate and community donations and gifts amounted to £252,582 (2023: £368,529), comprising restricted donations of £45,495 (2023: £32,291) and unrestricted donations of £207,087 (2023: £336,238)
- Income from charitable activities amounted to £55,836 (2023: £132,741). All of which is unrestricted.
- Fundraising events income was £8,882 (2023: £13,379) which is all unrestricted;
- All other income including non-disability activities, interest and rental income totalled £229,025 (2023: £47,580) which is all unrestricted. The total for 2024 includes £162,294 arising from an insurance claim for water damage from a burst pipe.

Investment performance

Excess funds are held in deposit accounts with the bank to generate interest. This enables the funds to grow and maintain their purchasing power, if prices have risen before the funds need to be applied to charitable causes. The charity does not actively invest the charity's funds, as the main priority is to keep the funds safe, rather than to generate investment income, so interest receivable is the beneficial outcome of safeguarding monies.

THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Expenditure for future income

Expenditure on raising funds is undertaken as necessary to achieve the required income levels needed to be able to deliver the planned programme of activities for the current year, and, if possible, generate enough funds to enable a good start to the following year. Any media coverage from special fundraising events also helps to promote the charity and its objectives, which, in turn, could lead to new donors wanting to support us in future years.

Financial review

The start to the financial year was encouraging with a strong opening cash balance, very encouraging residential bookings, predicted to be higher than 2023 by 34% and a number of guaranteed trust fund donations including the third stage payment of £55,000 from the Hans and Julia Rausing Foundation. Whilst the water leak in our accommodation adversely affected our income forecasts, a combination of an insurance business loss payment and a deferred donation of £140,000 from the Edward Gostling Fund, to be held for reserve purposes if required, meant that overall financial performance was good.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. Were the CIO to be wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Reserves policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to three months' of total annual expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves attempts to be maintained throughout the year.

Some of the unrestricted funds, as shown in the balance sheet on page 10, are represented by fixed assets held for use within the charity, so these are to be excluded from the funds balance in order to give a better representation of the level of reserves that are freely available for immediate use in achieving the charitable objectives. In 2024, a deferred donation was received, to be held in reserve, unless it becomes necessary to be utilised, which is shown within provisions, and is therefore included in the funds balance calculation as a potential pot of funds available to use if required. This basis has been used to calculate the freely available reserves figure noted below.

The freely available reserves for the year ended 31 December 2024 is calculated to be £299,456 (2023: £135,153), of which £159,456 is free reserves and £140,000 is a deferred donation reserve. This is all in respect of unrestricted funds which have not been designated for a particular purpose. There are £9,502 (2023: £21,388) restricted funds held at the year end.

The charity recognises the need to build and maintain adequate reserves to ensure that the charity has a financial buffer proportionate to its normal scale of operations. The trustees' medium-term aim is to maintain sufficient funds to provide working capital to fund unexpected expenditure (such as emergency repairs to the building, long-term sickness cover or potential redundancies) and shortfalls in income when income does not reach expected levels. This is represented by three months' proportion of total annual expenditure. Given the difficulty in obtaining guaranteed funding sources, this is believed to be a prudent and appropriate approach. In addition, the trustees' long-term aim is to build a designated fund for the purpose of covering larger scale repairs and replacements to the buildings which are essential to the deliverance of the charity's objects. The details of designated funds are to be laid out each year in the business plan and the accounts.

Principal funding sources

The principal source of income for the charity derives from donations and legacies. Expenditure on raising funds is necessary to generate additional funds. Publicising notable fundraising events helps to increase the awareness of the charity's objectives and activities, in the hope that more new donors will come forward to offer their support as well as existing donors continuing to provide the charity with support.

THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Investment policy

The charity does not actively undertake a policy of investment. The trustees prefer to keep the funds of the charity secure, safely held in bank accounts, with any excess funds held in deposit accounts to generate some interest to maintain the purchasing power of those funds for when they are needed. The charity is not willing to risk its financial capital, however low the risk, to earn more income from investments. There are several income sources available to the charity to generate a sufficient level of funds to meet its programme of charitable activities.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these major risks.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate against and lessen these risks.

The following risks have been identified as being the most significant for the charity:

- Financial sustainability: the charity monitors the risks associated with its diverse voluntary income streams;
- High maintenance costs associated with the age of the building from which the charity operates.

Plans for future periods

Plans for next year

We set the following strategic aims for the charity in 2025:

- Review and develop our accommodation provision with the aim of increasing occupancy by providing 7 en-suites to the ground floor bedrooms with independent access. This will broaden our client base to include family groups and individuals with disabilities;
- Adapt the dining room to allow the Sunshine Cafe to develop, providing both income and work experience opportunities;
- Implement a number of energy saving recommendations from the Auditel Survey as well as review our energy supply with a view to installing solar panels on our flat roof;
- Review the Gymnastics Club registration and payment process with a view to automate.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) whose governing document is a constitution dated 9 December 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Andrew Neil McCallum

Michael Edward Young MA (Oxon) Retired TEP Solicitor

Jennifer Elizabeth Sproston RGN DN OND CAT

Peter Aubrey Latronico BA PGCE

David Longdon BSc FRICS

Julia McGhie B.Ed (Hons)

Samantha McCallum AIDTA

Dr Peter Leftwick MB BS

Joanne Louise Meredith

Gareth Roberts

Jackie Roberts

Simon Ashleigh Millard

(Resigned 20 November 2024)

(Appointed 22 May 2024)

(Appointed 19 March 2025)

(Appointed 19 March 2025)

(Appointed 30 April 2025)

THE WINGATE SPECIAL CHILDRENS TRUST CIO T/A THE WINGATE CENTRE TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

There must be a minimum of five trustees, who are natural persons, in charge of the charity, with no upper limit imposed. Should the number of trustees fall below five, the remaining trustees may only act to call a meeting to appoint a sufficient number new trustees to achieve the minimum requirement of five: only then may the trustees make decisions affecting the charity. Charity trustees must be at least 16 years of age, with at least one trustee being at least 18 years of age, and are appropriately selected and appointed by the existing trustees.

New trustees must be appointed by a resolution passed at a properly convened meeting of trustees, with the appointment only taking effect once the new trustee has accepted the appointment. Suitable candidates to become a trustee must have appropriate skills, knowledge and experience needed for the effective administration of the CIO.

Connected parties and conflicts of interest

In general, no trustee, nor persons connected with them, may have any interest in property of the charity, obtain favourable trading terms with the CIO, or receive any other financial benefit from the charitable organisation, as a result of taking up their position as trustee, except as in the specific circumstances laid out in the constitution, provided that the majority of trustees do not benefit from the charity. Trustees must declare the nature and extent of any interests they have in any proposed transactions or arrangements with the CIO, and be absent from the associated decision making in respect of it, to prevent any conflicts of interest arising.

Organisational structure

The day to day management of the charity is undertaken by Rona Moroney, the Chief Executive Officer. Rona is also a key person in a body of persons referred to as the Executive Committee of which Andrew Neil McCallum is the Chair and Michael Edward Young is the Secretary. Most of the Executive Committee is made up of trustees. The trustees have overall responsibility for the charity and for making ultimate decisions regarding any issues brought to their attention by the Executive Committee. Thus the trustees exercise ultimate control over the charity's affairs and plans for the future.

Decision making process

The Wingate Special Childrens Trust CIO is overseen by a Executive Committee team who make a valuable contribution to the strategy and management of The Wingate Centre. Rona Moroney, Chief Executive Officer, has day to day charge of the charity's operations.

Any committee formed, including the Executive Committee, shall consist of a minimum of two members, including one trustee. The charity trustees may delegate any of their powers or functions to committees, provided they determine the terms and conditions on which the delegation is made, which can be altered or revoked at any time. Any appointed committees must bring any resultant proceedings to the attention of the charity trustees as soon as practicable. Most, if not all, of the charity's trustees are members of the Executive Committee to expediate the decision making process.

Decisions may be taken either by a meeting of the charity trustees or by a resolution, in writing, agreed by a majority of all of the charity trustees, authenticated by their signature.

Induction and training of trustees

New trustees undergo an Orientation Day at the Centre. They are informed as to the range of its activities and its constitution. The scope of the induction given to new trustees covers the following topics:

- The obligations of a Executive Committee member;
- The regulations under which the charity operates as stipulated in constitutional documents and applicable charity law;
- The sources of finance of the charity, a review of its accounts and financial procedures;
- The strategic aims and detailed plans of the charity;
- Charity Commission guidance as regards the concept of public benefit in deciding what activities the charity should undertake to meet the stated objectives;
- Trustees' duties and responsibilities as outlined in the Charity Commission's guidance brochure, "The Essential Trustee".

Information made available to newly appointed trustees includes a copy of the current version of the constitution and a copy of the most recently approved Trustees' Annual Report (TAR) and accounts.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Remuneration policy

The trustees do not receive any remuneration from the CIO and are not permitted to benefit financially from being a trustee of the charity. Any supply of goods and services between the charity and a trustee must not be made on preferential terms to those applicable to members of the public. If there were to be a proposed supply, the trustee concerned must withdraw from any meeting which discusses those terms, in order that the outcome is reasonable and proper.

Trustees are permitted to delegate some of their powers to the Executive Committee, or any specific sub-committee, which would result in the appropriately skilled employees being able to make decisions, which are overseen and approved by trustees. Decision-making employees are termed key management personnel. The trustees will set the level of pay for key management personnel at a reasonable level, commensurate with the nature of responsibilities undertaken.

Relationship with wider network

The Wingate Centre is a standalone charity, not affiliated with any other organisation.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.



Andrew Neil McCallum
Trustee - Chair

23 July 2025

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF THE WINGATE SPECIAL CHILDRENS TRUST CIO

I report to the trustees on my examination of the financial statements of The Wingate Special Childrens Trust CIO (the charity) for the year ended 31 December 2024, which are set out on pages 9 to 28.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



Paul Edwards FCCA CTA
Afford Bond Holdings Limited
31 Wellington Road
Nantwich
Cheshire
CW5 7ED

23 July 2025

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	207,087	45,495	252,582	336,238	32,291	368,529
Charitable activities	4	55,836	-	55,836	132,741	-	132,741
Other trading activities	5	24,298	-	24,298	17,603	-	17,603
Investments	6	2,872	-	2,872	1,696	-	1,696
Other income	7	210,737	-	210,737	41,660	-	41,660
Total income		500,830	45,495	546,325	529,938	32,291	562,229
Expenditure on:							
Raising funds	8	32,741	13	32,754	21,302	-	21,302
Charitable activities	9	496,326	7,109	503,435	406,912	5,690	412,602
Other expenditure	10	-	-	-	17,968	-	17,968
Total expenditure		529,067	7,122	536,189	446,182	5,690	451,872
Net income/(expenditure)		(28,237)	38,373	10,136	83,756	26,601	110,357
Transfers between funds	12	50,259	(50,259)	-	74,546	(74,546)	-
Net movement in funds	14	22,022	(11,886)	10,136	158,302	(47,945)	110,357
Reconciliation of funds:							
Fund balances at 1 January 2024		1,163,495	21,388	1,184,883	1,005,193	69,333	1,074,526
Fund balances at 31 December 2024		1,185,517	9,502	1,195,019	1,163,495	21,388	1,184,883

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
BALANCE SHEET**

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	19		1,026,061		1,028,342
Current assets					
Stocks	20	803		582	
Debtors	21	22,827		28,259	
Cash at bank and in hand		320,535		165,613	
			344,165		194,454
Creditors: amounts falling due within one year	22	(35,207)		(37,913)	
Net current assets			308,958		156,541
Total assets less current liabilities			1,335,019		1,184,883
Provision for other liabilities	23		(140,000)		-
Net assets			1,195,019		1,184,883
The funds of the charity					
Restricted income funds	26		9,502		21,388
Unrestricted funds	27		1,185,517		1,163,495
			1,195,019		1,184,883

The financial statements were approved by the trustees on 23 July 2025



Andrew Neil McCallum
Trustee - Chair

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	29		181,002		153,352
Investing activities					
Purchase of tangible fixed assets		(29,871)		(119,642)	
Proceeds from disposal of tangible fixed assets		919		23,553	
Investment income received		2,872		1,696	
Net cash used in investing activities			(26,080)		(94,393)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			154,922		58,959
Cash and cash equivalents at beginning of year			165,613		106,654
Cash and cash equivalents at end of year			320,535		165,613

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Wingate Special Childrens Trust CIO is a Charitable Incorporated Organisation (CIO) whose governing document is a constitution dated 9 December 2021. The charity's address is shown in the legal and administrative information page.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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 (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred until such time that it is fulfilled.

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donations, requiring a level of performance before obtaining entitlement, the income is deferred until those conditions are met. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Where legacies have been notified to the charity but it is not possible to determine the amount expected, the legacy is treated as a contingent asset and disclosed.

Where incoming resources have related expenditure, as with fundraising events, the incoming resources and related expenditure are reported gross in the SOFA and are not offset unless otherwise required by the SORP.

Gifts in kind donated for distribution to the beneficiaries are included at valuation and recognised as income upon receipt, where practicable. If such a valuation cannot be determined without undue cost and effort, then it is recognised within donations on distribution and an equivalent amount shown within charitable expenditure. Gifts donated for resale are included at fair value, being the expected sale proceeds less any expected cost of sale, in income from other trading activities on receipt, unless determining the fair value is impractical, in which case the income is not recognised until the item is sold. Donated facilities are recognised in income at fair value when the economic benefit is probable, it can be measured reliably and the charity has control of the item, with a corresponding amount recognised in expenditure.

No amounts are included in the financial statements for time donated by volunteers in line with the SORP (FRS 102).

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably, normally upon notification by the bank.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Fundraising costs are those expenses incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the appropriate activity headings: Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes but do not include those costs incurred in direct support of the charitable activities. It includes the costs of all fundraising activities and events, seeking donations, non-charitable trading activities, the sale of donated goods and the costs of managing investments; Expenditure on charitable activities are those costs incurred by the charity in undertaking activities for the furtherance of its aims and objectives for the benefit of its beneficiaries and include support costs and costs relating to the governance and administration of the charity; Other expenditure is any other expenditure which is not related to fund raising for charitable purposes or spent towards achieving the charitable objectives.

Support costs are those functions which assist the work of the charity but do not directly represent charitable activities, including personnel, finance, administration and governance costs. Where support costs are unable to be directly attributed to particular activity headings they are allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of the resources. Where applicable, the basis of apportionment is stated in the analysis of support costs.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the underlying use of the resource. Costs relating to a particular activity are allocated directly, wherever possible, with others apportioned on an appropriate basis e.g. floor area for property related costs, estimated usage for products and services unable to be allocated directly, risk for insurance, income for bank charges and transactional fees etc.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Fixtures, fittings and equipment	25% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Cost is calculated using the first in first out method.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

**THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies

(Continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charitable incorporated organisation is exempt from tax on its charitable activities.

1.12 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Debtors and creditors

Debtors and creditors are recognised at the settlement amount due after any discounts offered. Provisions arise where, at the balance sheet date, the charity has a present obligation resulting from a past event which is probable to result in an outflow of economic benefits and the amount due to settle the obligation can be reliably estimated. Losses arising from impairment are recognised in expenditure.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.16 Grants

Grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability. Any grants relating to property, plant and equipment are treated as deferred income and released to profit or loss as the performance conditions are met.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	193,020	45,495	238,515	336,238	32,291	368,529
Grants	14,067	-	14,067	-	-	-
	<u>207,087</u>	<u>45,495</u>	<u>252,582</u>	<u>336,238</u>	<u>32,291</u>	<u>368,529</u>
Donations and gifts						
Donors => £25,000	55,000	-	55,000	165,000	-	165,000
Donors £10,000 <£25,000	30,292	33,859	64,151	50,855	19,000	69,855
Donors £5,000 <£10,000	40,434	5,507	45,941	38,000	7,520	45,520
Donors £2,500 <£5,000	29,415	4,131	33,546	29,408	-	29,408
Donors £1,000 <£2,500	23,607	1,598	25,205	19,259	5,771	25,030
Donors < £1,000	9,295	400	9,695	15,861	-	15,861
Gift aid	4,977	-	4,977	17,855	-	17,855
	<u>193,020</u>	<u>45,495</u>	<u>238,515</u>	<u>336,238</u>	<u>32,291</u>	<u>368,529</u>

Where restrictions are placed on donations, by their donors, regarding the application of those funds, these are shown as restricted funds. The charity ensures that the donor, and the purpose for which the funds had been donated, are noted, with the initial income and subsequent permitted expenditure recorded. This enables a detailed reconciliation to be prepared confirming who comprises the closing restricted reserves and therefore how these funds are able to be spent.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Residential - Accommodation		
Fees contributed	7,972	90,246
Recreational - Sport and recreation		
Fees contributed	47,864	42,495
	<u>55,836</u>	<u>132,741</u>

Contributions towards the costs of providing services to beneficiaries are sought by charging fees to participate in the charitable activities undertaken. The main types of charitable activity undertaken are: residential group short breaks (Residential), for which a contribution towards the accommodation fees is requested; and various sports, fitness and recreational activities (Recreational), for which a contribution towards the sport and recreation fees is requested.

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	8,882	13,379
Cafe sales	8,423	2,845
Room hire	875	1,379
Community meals	6,118	-
	<u>24,298</u>	<u>17,603</u>
a) Analysis of fundraising events		
Quiz night	2,219	2,188
Wingate 35	-	1,135
Family fete	2,408	6,002
Wingate skydive	-	1,670
Christmas raffle	826	1,014
Easter raffle	428	1,101
Bryony bounce-a-thon	2,850	-
Other fundraising activities < £1,000	151	269
	<u>8,882</u>	<u>13,379</u>

Various fundraising events are undertaken each year, which not only helps to generate additional monies for the charity, but also serves to publicise the Centre and the charitable activities provided to beneficiaries. Specific fundraising events, which raise a significant amount of funds, are noted, with popular and successful events often being held on an annual basis.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,872	1,696

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Miscellaneous income	557	638
Non-disability activities	b) 47,886	41,022
Insurance claim	162,294	-
	<u>210,737</u>	<u>41,660</u>

b) Analysis of non-disability activities

Childrens' parties	5,589	5,629
Mini play	6,366	5,408
Pilates	3,330	3,924
Cheerleading	9,825	9,725
Gymnastics club	22,776	16,336
	<u>47,886</u>	<u>41,022</u>

Several non-disability activities are undertaken to provide services to children who do not have SEND, for which a fee for attendance is charged, to raise additional funds for the charity and also assists in enabling the integration of children of all abilities.

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Staff costs 17	24,964	-	24,964	17,236	-	17,236
Support costs 16	5,937	13	5,950	4,066	-	4,066
Governance costs 16	1,840	-	1,840	-	-	-
	<u>32,741</u>	<u>13</u>	<u>32,754</u>	<u>21,302</u>	<u>-</u>	<u>21,302</u>

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Expenditure on charitable activities

		Residential 2024 £	Recreational 2024 £	Total 2024 £	Residential 2023 £	Recreational 2023 £	Total 2023 £
Direct costs							
Staff costs	17	156,007	160,515	316,522	127,677	121,502	249,179
Depreciation and impairment	19	1,756	24,514	26,270	2,061	19,319	21,380
Coaching fees		-	1,518	1,518	-	5,458	5,458
Residential fees		-	-	-	1,950	-	1,950
Catering supplies		9,489	-	9,489	12,205	-	12,205
Prizes and awards		-	69	69	-	-	-
Replacement equipment and consumables		639	1,050	1,689	-	-	-
Hosting fees		725	-	725	-	-	-
		<u>168,616</u>	<u>187,666</u>	<u>356,282</u>	<u>143,893</u>	<u>146,279</u>	<u>290,172</u>
Share of support and governance costs (see note 16)							
Support	16	73,540	40,107	113,647	61,403	31,011	92,414
Governance	16	29,255	4,251	33,506	28,699	1,317	30,016
		<u>271,411</u>	<u>232,024</u>	<u>503,435</u>	<u>233,995</u>	<u>178,607</u>	<u>412,602</u>
Analysis by fund							
Unrestricted funds		269,809	226,517	496,326	228,305	178,607	406,912
Restricted funds	13	1,602	5,507	7,109	5,690	-	5,690
		<u>271,411</u>	<u>232,024</u>	<u>503,435</u>	<u>233,995</u>	<u>178,607</u>	<u>412,602</u>

10 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	-	17,968

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Transfers

Transfers between funds is normally in respect of capital expenditure undertaken, as restricted donations are used to fund the acquisition of the relevant assets, which can then be utilised for charitable activities without restriction. The total transfer from restricted funds to unrestricted funds amounted to £50,259 for 2024. £25,821 of restricted donations however were received in 2024 that related to capital expenditure incurred in the previous year. This has arisen as a result of the donors insisting on the charity acquiring specific assets prior to the donors releasing their donations to the charity.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Restricted funds expenditure

		2024	2023
		£	£
Staff costs		4,451	2,327
Residential fees		-	1,950
Prizes and awards		69	-
Replacement equipment and consumables		1,050	-
Light and heat		700	-
Repairs and renewals		694	141
Computer expenses		-	1,023
Motor and travel		145	249
Printing, postage, stationery and advertising		13	-
		<u>7,122</u>	<u>5,690</u>
Analysis by expenditure type:			
Raising funds	8	13	-
Charitable activities	9	7,109	5,690
		<u>7,122</u>	<u>5,690</u>

14 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,150	1,100
- for tax advisory services	-	850
- for other financial services	3,865	3,969
Depreciation of owned tangible fixed assets	31,233	24,607
Loss on disposal of tangible fixed assets	-	17,968
	<u></u>	<u></u>

15 Volunteers

The benefit arising to the charity from time donated by volunteers is not able to be measured reliably, so cannot be included as income in the accounts, in accordance with the guidance provided within the SORP (FRS 102). The approximate number of volunteers who kindly offered their services during the year was:

	2024	2023
	Number	Number
Volunteers	<u>5</u>	<u>6</u>

The Wingate Centre are thankful to receive support from their unpaid volunteers who assist the trustees and employees with various tasks and events throughout the year, covering a range of areas, including time spent on running specific charitable activities, both residential and recreational, undertaking fundraising and aiding with other activities, as well as offering to help with more general operational tasks as and when required.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Support costs allocated to activities

		Fundraising	Residential	Recreational	Office	Total	Total
		2024	2024	2024	2024	2024	2023
		£	£	£	£	£	£
	Basis of allocation						
Staff training	<i>Direct</i>	-	370	3,183	444	3,997	100
Staff expenses	<i>Direct</i>	-	92	977	263	1,332	970
Water rates	<i>Direct</i>	-	4,940	-	260	5,200	5,230
Cleaning costs	<i>Floor area</i>	-	2,961	987	-	3,948	4,169
Light and heat	<i>Floor area</i>	-	28,486	11,626	2,447	42,559	35,265
Repairs and renewals	<i>Floor area</i>	-	21,825	6,959	-	28,784	20,540
Computer expenses	<i>Direct</i>	-	-	-	1,938	1,938	2,666
Motor and travel	<i>Direct</i>	-	-	156	617	773	714
Printing, postage, stationery and advertising	<i>Usage</i>	4,465	377	1,617	-	6,459	5,492
Bank, card and fundraising charges	<i>Income</i>	159	147	915	-	1,221	1,991
Insurance	<i>Risk</i>	243	5,654	12,721	243	18,861	15,091
Telephone	<i>Usage</i>	661	1,136	773	125	2,695	2,363
Sundry expenses	<i>Direct</i>	276	899	193	316	1,684	1,889
Bad debts	<i>Income</i>	146	-	-	-	146	-
Governance	<i>c)</i>	1,840	7,743	4,251	21,512	35,346	30,016
		<u>7,790</u>	<u>74,630</u>	<u>44,358</u>	<u>28,165</u>	<u>154,943</u>	<u>126,496</u>
Expenditure on support and governance costs within:							
Raising funds - support	8	5,950	-	-	-	5,950	4,066
Raising funds - governance	8	1,840	-	-	-	1,840	-
Charitable activities - support	9	-	66,887	40,107	6,653	113,647	92,414
Charitable activities - governance	9	-	7,743	4,251	21,512	33,506	30,016
		<u>7,790</u>	<u>74,630</u>	<u>44,358</u>	<u>28,165</u>	<u>154,943</u>	<u>126,496</u>

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Support costs allocated to activities

(Continued)

		2024	2023
		£	£
Support costs from raising funds of £5,950 (2023: £4,066) and charitable activities of £113,647 (2023: £92,414) gives total support costs of:		119,597	96,480
Governance costs from raising funds of £1,840 (2023: £-) and charitable activities of £33,506 (2023: £30,016) gives total governance costs of:	c)	35,346	30,016
Total support costs allocated to activities		154,943	126,496

c) Governance costs

		2024	2023
		£	£
Staff costs	17	11,327	13,115
Depreciation	19	4,963	3,227
Independent examination fees		1,150	1,100
Accountancy		3,865	2,000
Legal and professional		5,796	6,812
Consultancy fees		8,245	3,762
		35,346	30,016

17 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Staff	25	21

Employment costs

	2024	2023
	£	£
Wages and salaries	330,895	264,523
Social security costs	16,216	11,120
Other pension costs	5,702	3,887
	352,813	279,530

Analysed between:

Residential	9	156,007	127,677
Recreational	9	160,515	121,502
Fundraising	8	24,964	17,236
Governance	16	11,327	13,115
		352,813	279,530

Redundancy and termination payments totalling £1,544 (2023: £nil) were made in the reporting period.

There were no employees whose annual remuneration was more than £60,000.

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

17 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	39,552	37,354

18 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: none).

No trustee expenses have been incurred (2023: £nil).

19 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2024	941,537	512,287	1,453,824
Additions	15,683	14,188	29,871
Disposals	(175)	(20,669)	(20,844)
At 31 December 2024	957,045	505,806	1,462,851
Depreciation and impairment			
At 1 January 2024	-	425,482	425,482
Depreciation charged in the year	-	31,233	31,233
Eliminated in respect of disposals	-	(19,925)	(19,925)
At 31 December 2024	-	436,790	436,790
Carrying amount			
At 31 December 2024	957,045	69,016	1,026,061
At 31 December 2023	941,537	86,805	1,028,342

All tangible assets are used for charitable purposes.

Depreciation charge allocated to:

Residential	9	1,756	2,061
Recreational	9	24,514	19,319
Governance	c)	4,963	3,227
		31,233	24,607

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

20	Stocks	2024	2023
		£	£
	Raw materials and consumables	266	-
	Finished goods and goods for resale	537	582
		<u>803</u>	<u>582</u>
21	Debtors	2024	2023
		£	£
	Amounts falling due within one year:		
	Trade debtors	3,909	3,420
	Payments on account	-	10,000
	Other debtors	7,529	3,797
	Prepayments and accrued income	11,389	11,042
		<u>22,827</u>	<u>28,259</u>
22	Creditors: amounts falling due within one year	2024	2023
		£	£
	Taxation and social security	4,529	3,571
	Income invoiced in advance	13,166	1,195
	Trade creditors	7,646	8,758
	Accruals and deferred income	9,866	24,389
		<u>35,207</u>	<u>37,913</u>
23	Provisions for liabilities	2024	2023
		£	£
	Deferred donation - The Edward Gostling Fund	140,000	-
		<u></u>	<u></u>
	Movements on provisions:		Deferred donation - The Edward Gostling Fund
	At 1 January 2024		-
	Additional provisions in the year		140,000
	At 31 December 2024		<u>140,000</u>

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

24 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,702	3,887

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

25 Related party transactions

There were no disclosable related party transactions during the year (2023: none).

26 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Annette Duvollet Trust	162	-	(72)	-	90
Boshier Hinton Foundation	399	-	-	(399)	-
Cheshire Community Fund	2,041	-	(1,126)	44	959
CRH Charitable Trust	5,000	-	(2,198)	574	3,376
Duchy of Lancaster	4,750	-	-	(4,750)	-
Fence Club	3,463	1,598	(23)	(4,844)	194
Peter Colyer	2,754	-	(264)	(2,139)	351
Sport England	2,469	-	(3,091)	622	-
Strasser Foundation	350	-	-	-	350
Cheshire East Council	-	4,131	-	(4,131)	-
Cloth Workers	-	12,800	-	(12,800)	-
Hobson Charity	-	21,059	-	(21,059)	-
Screwfix Foundation	-	5,507	-	(1,377)	4,130
Warburton Foundation	-	400	(348)	-	52
	<u>21,388</u>	<u>45,495</u>	<u>(7,122)</u>	<u>(50,259)</u>	<u>9,502</u>

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

26 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Annette Duvollet Trust	620	-	-	(458)	162
Barbara Shuttleworth Trust	400	-	(400)	-	-
Boshier Hinton Foundation	-	1,943	(70)	(1,474)	399
Cheshire Community Fund	1,319	1,920	(1,198)	-	2,041
CRH Charitable Trust	5,000	-	-	-	5,000
Duchy of Lancaster	4,750	-	-	-	4,750
Fence Club	3,463	-	-	-	3,463
Morrisons Foundation	-	7,520	-	(7,520)	-
Peter Colyer	47,963	19,000	(1,023)	(63,186)	2,754
Percy Bilton	-	1,908	-	(1,908)	-
Radio City	1,500	-	(1,500)	-	-
Sport England	3,847	-	(1,378)	-	2,469
Strasser Foundation	350	-	-	-	350
Ursula Keyes	121	-	(121)	-	-
	<u>69,333</u>	<u>32,291</u>	<u>(5,690)</u>	<u>(74,546)</u>	<u>21,388</u>

Transfers from restricted reserves to unrestricted funds are actioned whenever an asset purchase is made as part of any specified project expenditure. The restriction is only stated in relation to what type of project the funds can be spent on, there is no restriction placed on the usage of the capital item itself, although, for specialist equipment, this will be primarily used for that particular purpose.

27 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	<u>1,163,495</u>	<u>500,830</u>	<u>(529,067)</u>	<u>50,259</u>	<u>1,185,517</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>1,005,193</u>	<u>529,938</u>	<u>(446,182)</u>	<u>74,546</u>	<u>1,163,495</u>

THE WINGATE SPECIAL CHILDRENS TRUST CIO
T/A THE WINGATE CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

28 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	1,026,061	-	1,026,061
Current assets/(liabilities)	299,456	9,502	308,958
Provisions	(140,000)	-	(140,000)
	<u>1,185,517</u>	<u>9,502</u>	<u>1,195,019</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,028,342	-	1,028,342
Current assets/(liabilities)	135,153	21,388	156,541
	<u>1,163,495</u>	<u>21,388</u>	<u>1,184,883</u>

29 Cash generated from operations	2024 £	2023 £
Surplus for the year	10,136	110,357
Adjustments for:		
Investment income recognised in statement of financial activities	(2,872)	(1,696)
(Gain)/loss on disposal of tangible fixed assets	-	17,968
Depreciation and impairment of tangible fixed assets	31,233	24,607
Movements in working capital:		
(Increase) in stocks	(221)	(285)
Decrease/(increase) in debtors	5,432	(12,286)
(Decrease)/increase in creditors	(2,706)	14,687
Increase in provisions	140,000	-
Cash generated from operations	<u>181,002</u>	<u>153,352</u>

30 Analysis of changes in net funds

The charity had no material debt during the year.

THE WINGATE SPECIAL CHILDRENS TRUST

England & Wales - Charity number 1197017

Accounts

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

Charity Number 1197017

**AFFORD BOND HOLDINGS LIMITED
CHARTERED ACCOUNTANTS**

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

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THE WINGATE SPECIAL CHILDREN'S TRUST CIO
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023
ADMINISTRATIVE INFORMATION

Charity number: 1197017

Charity address: Wingate Centre
Wrenbury Hall Drive
Wrenbury
Nantwich
CW5 8ES

President: Marquess of Cholmondeley KCVO

Vice Presidents: Lady Pauline Barlow
Sir Philip Craven MBE
Lord Grantchester
Nick Hancock
The Rt. Hon. Lord Justice Maurice Kay
Bjarne Rieber – resigned 13/9/2023.
Bryony Page
Lady Anne Dodd

Patron: Mr Alex Wingate

Trustees and
Council of Management: Mr Andrew Neil McCallum - Chair.
Mr Geoff Parsons MBE – resigned as trustee 10/9/2023.
Mr Michael Young - MA (Oxon), TEP, Solicitor, Secretary
Mrs Jennifer Sproston – RGN, DN, OND, CAT
Mr Peter Latronico BA PGCE
Mr David Longdon BSc, FRICS
Mrs Julia McGhie B.Ed. (Hons) – (Holds the National
Award for Special Educational Needs Co-ordinators)
Mrs Samantha McCallum AIDTA
Dr Peter Leftwick MB BS.

Chief Executive Officer: Rona Moroney

Examiners: Afford Bond Holdings Limited
Chartered Accountants
31 Wellington Road
Nantwich
CW5 7ED

Solicitors: Hibberts LLP
25 Barker Street
Nantwich
CW5 5EN

Bankers: HSBC Plc
30 Market Street
Crewe
CW1 2ES

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report along with the financial statements of the Charity for the year ended 31st December 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the Charity's constitution and applicable laws and regulations.

Structure, Governance and Management

Governing document

The charity's regulations are contained within its constitutional document dated 9 December 2021. This covers the charity's objects, powers, administration, membership, and committee procedures etc.

Organisation

The trustees who have served during the year are set out on page 1. The Wingate Special Children's Trust is overseen by a Council of Management team who can make a valuable contribution to the strategy and management of The Wingate Special Children's Trust. Mrs Rona Moroney, the Chief Executive Officer, has day to day charge of the Charity's operations.

Trustees' training

New Trustees undergo an 'orientation day' at the Centre. They are informed as to the range of its activities and its constitution. The scope of the induction given to new trustees covers the following topics:

- The obligations of a Council of Management member.
- The regulations under which the Charity operates as stipulated in constitutional documents etc.
- The sources of finance of the Charity, a review of its accounts and financial procedures.
- The strategic aims and detailed plans of the Charity.
- Charity Commission guidance as regards the concept of public benefit.
- Trustees' duties and responsibilities as outlined in the Charity Commission's guidance brochure, "The Essential Trustee".

Public Benefit

The board of Trustees consider that they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and that the benefits that the charity provides are not unreasonably restricted.

Objectives and Activities

The primary purpose of the charity is to advance both the emotional and physical well-being and development of individuals with complex needs through the provision of recreational facilities, short breaks and assistance in the interests of their social welfare and improving quality of life.

Mission

The Wingate Centre believes that everyone should have equal access to opportunities that improve quality of life and well-being regardless of ability.

We aim to be a Centre of excellence for inclusive and accessible Residential, Sport and Recreation facilities that allow those with SEND to be active, improve their health and mental well-being and grow in confidence.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

Aims and activities.

By providing adapted accommodation, accessible fitness equipment and employing specialist coaches we provide an environment where everyone can experience a break away from their everyday lives, participate in Sport and Recreation activities, learn new skills and develop independence.

All services are provided at the Wingate Centre in Cheshire. Service users attend the Centre from across England and Wales but predominately from Blackpool, Liverpool, West Midlands, Leicestershire, Nottinghamshire, Staffordshire, West Midlands and Cheshire. The range of services includes:

- Residential group short breaks
- Disability Sports and Fitness e.g. Boccia, adapted curling and archery, Rebound therapy.
- Recreation activities e.g. dance, drama, arts and crafts

Additionally, the charity raises revenue to support its charitable activities by delivering the following services.

- Pre-school play and sensory classes, birthday parties and Pilates classes.
- After school recreational gymnastics club
- Hiring the gymnasium space e.g. APEX Cheerleading Group

Strategy for 2023

We set the following strategic aims for the charity.

1 Continue to be a provider of group short break accommodation with accessible cost -effective facilities that maintain our current levels of service delivery whilst increasing occupancy levels so that larger numbers can benefit.

2 Provide more day activities for individuals of all ages with SEND across Cheshire, north Shropshire, and Staffordshire by expanding our day activities program.

3 Ensure sufficient funds are in place to support deliver of our services by establishing a multiyear fundraising strategy to include Corporate, Community and Individual giving along with Events and Trust and Grants.

4 Aim to increase our Reserves level.

5 Ensure the infrastructure supports service delivery by developing our website, introduce a CRM system and undertake a property maintenance audit to identify capital expenditure requirements.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

Achievements in 2023

1 Residential bookings achieved 23% occupancy level with 20 groups or schools using the Centre totally 438 visitors with an average length of stay being 3 nights. This was an encouraging return of numbers following the previous 3 years being adversely affected by COVID restrictions and shows a slight increase in visitor numbers of 427 from 2022. However, the trend for shorter length of stay continues and affects the occupancy levels.

2 Disability Fitness classes increased the number of sessions delivered by 14% year on year to a total of 2061.

3 Our day activities have thrived with the Arts & Crafts group having their work displayed in Nantwich Museum and the drama group putting on 3 public performances during the year.

4 Our gymnastics club continued to expand and the loss of hire fees from the termination of Cheshire Gyms rental contract have been replaced by hire fees from APEX cheerleading group.

5 We successfully secured a replacement catering supervisor and have been able to reopen the dining room as the Sunshine Café during the day.

6 We made considerable financial investment (£66,559) in upgrading facilities including replacement of the gymnasium boiler, replacement of the gymnasium carpet and purchase of 2 adaptable chairs for use with electric exercise bikes. We also designed and launched our new website with the facility to include much more content. We identified a new CRM system to help integrate and better manage our supporter data. We have updated the asset register and generated a planned maintenance schedule which will be fed into the 2024 Business Plan and budget.

Fundraising Performance

- Trust, corporate and community donations £336,238
- Events income £13,379
- Non-disability and rental income £47,580

Financial review

Despite starting the year in a difficult position, the charity's financial performance has been satisfactory as we continue to build back post-pandemic. A substantial injection of cash was required at the start of Q2 to ensure the ongoing delivery of services and this was received from a 3 staged donation from the Julia and Hans Rausing Trust Fund. Further substantial donations from individuals, gift aid and Trust funds assisted us in achieving our reserves target.

The reserves policy sets out a goal of staying above the threshold of three months' proportion of total annual expenditure. The threshold for 2023 was £97,500. Closing free cash reserves were £118,281.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

Reserves policy

The charity recognizes the need to build and maintain adequate reserves to ensure that the charity has a financial buffer proportionate to its normal scale of operations. The Trustees' medium-term aim is to maintain sufficient funds to provide working capital to fund unexpected expenditure (such as emergency repairs to the building, long term sickness cover or potential redundancies) and shortfalls in income when income does not reach expected levels. This is represented by three months' proportion of total annual expenditure. Given the difficulty in obtaining guaranteed funding sources, this is believed to be a prudent and appropriate approach. In addition, the Trustees' long-term aim is to build a designated fund for the purpose of covering larger scale repairs and replacements to the buildings which are essential to the delivery of the charity's objects. The details of designated funds are to be laid out each year in the business plan and the accounts.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The following risks have been identified as being the most significant for the charity:

- Financial sustainability: the charity monitors the risks associated with its diverse voluntary income streams.
- Recruitment and retention of staff: the charity aims to be an organization where staff are supported and developed and where employees have a sense of fulfilment.

Plans for 2024

- Review and develop our accommodation provision with the aim of increasing occupancy by providing 7 en-suites to the ground floor bedrooms with independent access. This will broaden our client base to include family groups and individuals with disabilities.
- Adapt the dining room to allow the Sunshine Cafe to develop providing both income and work experience opportunities.
- Carry out a sustainable energy survey to enable us to reduce energy bills.
- Review and improve employment Terms and Conditions to improve staff motivation and retention.

Regulations

This report has been prepared in accordance with the Statement of Recommended Practice applicable to charities referred to as SORP Accounting and Reporting by Charities (FRS 102).

Approval

This report was approved by the Trustees on 22 May 2024 and signed on their behalf by:



Neil McCallum
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

OF THE WINGATE SPECIAL CHILDREN'S TRUST CIO

FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

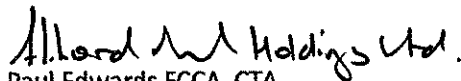
Independent examiner's statement

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

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

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

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



Paul Edwards FCCA, CTA
Afford Bond Holdings Limited
31 Wellington Road,
Nantwich,
Cheshire
CW5 7ED

22 May 2024

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.23 £	Total Funds For period from 1.2.2022 to 31.12.22 £
	<u>Notes</u>				
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and gifts		336,238	32,291	368,529	162,844
Fund raising events	4	13,379	-	13,379	19,484
Incoming resources from charitable activities:					
Accommodation fees		90,246	-	90,246	84,639
Sport and recreation fees		42,495	-	42,495	32,270
Other incoming resources:	5	47,580	-	47,580	36,732
Total incoming resources:		<u>529,938</u>	<u>32,291</u>	<u>562,229</u>	<u>335,969</u>
Resources expended on:					
Charitable activities		393,250	5,690	398,940	296,339
Generating voluntary income		21,302	-	21,302	21,013
Governance costs		31,630	-	31,630	28,906
Total resources expended:	6	<u>446,182</u>	<u>5,690</u>	<u>451,872</u>	<u>346,258</u>
Net incoming / (outgoing) resources for the year/period		83,756	26,601	110,357	(10,289)
Gross transfer between funds	7	74,546	(74,546)	-	-
Net movement in funds		158,302	(47,945)	110,357	(10,289)
Balances brought forward at 1st January 2023		<u>1,005,193</u>	<u>69,333</u>	<u>1,074,526</u>	<u>1,084,815</u>
Balances carried forward at 31st December 2023		<u>£1,163,495</u>	<u>£21,388</u>	<u>£1,184,883</u>	<u>£1,074,526</u>

The notes on pages 9 to 15 form part of these accounts

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

BALANCE SHEET AT 31ST DECEMBER 2023

	<u>Notes</u>	<u>31.12.23</u>	<u>As at</u> <u>31.12.22</u>
		<u>£</u>	<u>£</u>
Fixed assets			
Tangible fixed assets	9	1,028,342	974,828
Current assets			
Stock		582	297
Debtors and prepayments	10	28,259	15,973
Cash at bank and in hand		165,613	106,654
Total current assets		194,454	122,924
Creditors: amounts falling due within one year	11	37,913	23,226
Net current assets		156,541	99,698
Net assets		<u>£1,184,883</u>	<u>£1,074,526</u>
Funds			
Unrestricted		1,163,495	1,005,193
Restricted	12	21,388	69,333
Total charity funds		<u>£1,184,883</u>	<u>£1,074,526</u>

Approved by the Board of Trustees on 22 May 2024 and signed on their behalf by:



Neil McCallum – Chair

The notes on pages 9 to 15 form part of these accounts

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Legal form

The Charity is a Charitable Incorporated Organisation run by a Council of Management made up from a selection of its Trustees. The Charity constitutes a public benefit entity as defined by FRS 102 and is regulated by the Charities Acts and by its Governing Document dated 9 December 2021.

2. Basis of preparation

The financial statements have been prepared under the historical cost convention and the Charities Act 2011. In preparing the financial statements the Charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102).

The financial statements have been prepared on a going concern basis and incorporate the provisions of FRS 102 and the SORP (FRS 102).

The financial statements are evaluated in sterling and are rounded to the nearest pound.

The significant accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

3. Accounting policies

a. All grants and voluntary income are accounted for gross when receivable as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation. Income from services supplied are recognised when completed.

b. Depreciation is provided to write off the cost less estimated residual values of all fixed assets except freehold land and buildings over their expected useful lives. It is calculated at the following rates:

Fixtures and fittings 25% straight line

c. All expenditure is accounted for gross, and when incurred, on an accruals basis.

Costs of generating funds comprise the costs associated with attracting voluntary income.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the examination fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas or estimated usage as set out in Note 7.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

- d. Designated funds are amounts which have been set aside at the discretion of the trustees for a specific, but not legally binding purpose.
- e. Restricted funds represent net assets which have arisen from donations received for specific purposes as prescribed by donors to the trust. Restricted donations are treated as income when received. Restricted expenditure is accounted for on an accruals basis.
- f. Operating lease rentals are charged as expenditure in the SOFA as incurred, net of reclaimable VAT.
- g. The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts are rounded to the nearest pound.
- h. The charity has availed itself of the exemption from preparing a cash flow statement by virtue of being a small entity and has adopted the provisions of FRS 102 1A.
- i. The charity only has basic financial assets and liabilities. These are initially recognised at transaction value and subsequently measured at their settlement value.
- j. The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

4. Income from fundraising events (net of expenses)

	Unrestricted Funds	Restricted Funds	Total for y/e 31.12.23	Total to p/e 31.12.22
	£	£	£	£
Quiz Night	2,188	-	2,188	1,099
Wingate 35	1,135	-	1,135	5,486
Family Fete	6,002	-	6,002	9,254
Wingate Skydive	1,670	-	1,670	-
Christmas Raffle	1,014	-	1,014	1,037
Easter Raffle	1,101	-	1,101	1,243
Other (< £1,000)	269	-	269	1,365
	<u>£13,379</u>	<u>-</u>	<u>£13,379</u>	<u>£19,484</u>

5. Other incoming resources

Café & hot meals	2,845	-	2,845	4,783
Reiber hire	1,379	-	1,379	867
Interest received	1,696	-	1,696	245
Employee Grant	-	-	-	4,192
Miscellaneous income	638	-	638	269
<i>Non-Disability Activities:</i>				
Children's parties	5,629	-	5,629	4,330
Mini play	5,408	-	5,408	4,587
Pilates	3,924	-	3,924	2,956
Cheerleading	9,725	-	9,725	2,775
Gymnastics Club	16,336	-	16,336	2,240
Cheshire Gymnastics	-	-	-	9,488
	<u>£47,580</u>	<u>-</u>	<u>£47,580</u>	<u>£36,732</u>

THE WINGATE SPECIAL CHILDREN'S TRUST - NOTES FOR THE YEAR ENDED 31st DECEMBER 2023 (continued) Page 12

6. Resources expended: Costs heading	Basis of allocation	Residential £	Recreational £	Donations & Fundraising £	Governance £	Restricted	Total		From Feb.22 To Dec. 22
							To Dec. 23	To Dec. 22	
Staff wages and employer's NIC	Direct	125,350	121,502	17,236	13,115	2,327	279,530	224,872	
Staff expenses	Direct	295	-	295	380	-	970	895	
Staff training	Direct	-	-	-	100	-	100	1,179	
Light & heat	Direct/Floor area	20,454	12,120	840	1,851	-	35,265	31,717	
Telephone	Usage	995	678	580	110	-	2,363	3,218	
Computer expenses	Direct	-	-	-	1,643	1,023	2,666	2,887	
Insurance	Risk	4,890	9,781	210	210	-	15,091	10,852	
Repairs and renewals	Direct/Floor area	15,299	5,100	-	-	141	20,540	19,222	
Water rates	Direct	4,968	-	-	262	-	5,230	5,178	
Cleaning costs	Floor area	3,067	1,022	-	80	-	4,169	4,299	
Coaching Fees	Direct	-	5,458	-	-	-	5,458	1,564	
Residential Fees	N/A	-	-	-	-	1,950	1,950	-	
Post, stationery & advertising	Usage	2,745	1,116	1,630	-	-	5,492	6,785	
Accountancy and examination	Direct	-	-	-	3,100	-	3,100	3,000	
Motor & travelling expenses	Direct	-	315	-	150	249	714	384	
Bank, card & fund rsg. charges	Income	990	490	511	-	-	1,991	1,228	
Legal & professional fees	Direct	-	-	-	6,812	-	6,812	3,322	
Consultancy fees	Direct	2,445	1,317	-	-	-	3,762	3,273	
Catering supplies	Direct	12,205	-	-	-	-	12,205	12,283	
Sundry expenses	Direct	910	389	-	590	-	1,889	1,701	
Depreciation	Direct	2,061	19,319	-	3,227	-	24,607	8,399	
Loss on Disposal		17,968	-	-	-	-	17,968	-	
		<u>214,643</u>	<u>178,607</u>	<u>21,302</u>	<u>31,630</u>	<u>5,690</u>	<u>£451,872</u>	<u>£346,258</u>	
Charitable activities		214,643	178,607	-	-	5,690	398,940	296,339	
Costs of generating voluntary income		-	-	21,302	-	-	21,302	21,013	
Governance costs		-	-	-	31,630	-	31,630	28,906	
Total Resources Expended		<u>214,643</u>	<u>178,607</u>	<u>21,302</u>	<u>31,630</u>	<u>5,690</u>	<u>£451,872</u>	<u>£346,258</u>	

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

7. Transfers between funds	£
Capital expenditure funded by restricted donations.	74,546
	<u>£74,546</u>

8. Staff costs and numbers

The average number of employees by headcount during 2023 was 21 (period to 31.12.22 – 21).

Costs in respect of these employees was as follows:

	Year 2023 £	Period 2022 £
Wages and salaries	264,523	213,929
Social security costs (net of employer's allowance)	11,120	7,384
Employers pension costs (defined contribution)	3,887	3,559
	<u>£279,530</u>	<u>£224,872</u>

The Trustees received no remuneration or expenses from the Charity in either year.
No members of staff received remuneration in excess of £60,000 p.a. in either year.

9. Tangible fixed assets	Freehold land and buildings £	Fixtures fittings and equipment £	Total £
Cost			
At 1st January 2023	952,137	476,986	1,429,123
Additions	30,921	88,721	119,642
Disposals	(41,521)	(53,420)	(94,941)
	<u>941,537</u>	<u>512,287</u>	<u>1,453,824</u>
At 31st December 2023			
Accumulated depreciation			
At 1 st January 2023	-	454,295	454,295
Charge for year	-	24,607	24,607
On disposals	-	(53,420)	(53,420)
	<u>-</u>	<u>425,482</u>	<u>425,482</u>
At 31st December 2023			
Net book value			
At 31st December 2023	<u>941,537</u>	<u>86,805</u>	<u>1,028,342</u>
At 31st December 2022	<u>952,137</u>	<u>22,691</u>	<u>974,828</u>

All tangible fixed assets are used for charitable purposes.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

	31.12.23	As at 31.12.22
	£	£
10. Debtors and prepayments		
Sales ledger	3,420	3,487
Other debtors	3,797	2,639
Prepayments	11,042	8,409
Payments on account	10,000	1,438
	<u>£28,259</u>	<u>£15,973</u>
11. Creditors: amounts falling due within one year		
Income invoiced in advance	1,195	6,474
Creditors	8,758	8,383
Accruals	24,389	5,290
Taxation and social security	3,571	3,079
	<u>£37,913</u>	<u>£23,226</u>

12. Restricted funds

Summary of movements	Balance at 1st January 2023	Incoming	Outgoing	Balance at 31st December 2023
	£	£	£	£
Annette Duvollet Trust	620	-	458	162
Barbara Shuttleworth	400	-	400	-
Boshier Communities Foundation	-	1,943	1,544	399
Cheshire Communities Foundation	1,319	1,920	1,198	2,040
CRH Charitable Trust	5,000	-	-	5,000
Duchy of Lancaster	4,750	-	-	4,750
Fence Club	3,463	-	-	3,463
Morrisons Foundation	-	7,520	7,520	-
P Colyer	47,963	19,000	64,209	2,754
Percy Bilton	-	1,908	1,908	-
Radio City	1,500	-	1,500	-
Sport England	3,847	-	1,378	2,469
Strasser Foundation	350	-	-	350
Ursula Keyes	121	-	121	-
	<u>£69,333</u>	<u>£32,291</u>	<u>£80,236</u>	<u>£21,388</u>

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

13. Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted funds:	-	21,388	21,388
Unrestricted funds:	1,028,342	135,153	1,163,495
Total funds at 31 December 2023	<u>1,028,342</u>	<u>156,541</u>	<u>1,184,883</u>

14. Independent Examiner's Fees

In common with many other business entities of this size and nature, the examiners assist with other related tasks.

Total fees payable to the examiner are analysed as follows:

Discussion of technical matters	350
Payroll charges	1,619
VAT services re: Partial Exemption and submitting Returns	850
Independent Examination and preparing Statutory Accounts	3,100
	<u>£5,919</u>

15. Contractual commitments

There was no authorised expenditure not yet completed at the year end.

16. Related party transactions

There were no related party transactions during the year.

17. Accounting periods

Owing to a prior change of year-end the comparative figures presented in these financial statements cover a period of just eleven months whereas the figures shown for 2023 cover a period of twelve months.

THE WINGATE SPECIAL CHILDRENS TRUST

England & Wales - Charity number 1197017

Accounts

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1ST FEBRUARY 2022 TO 31ST DECEMBER 2022

Charity Number 1197017

**AFFORD BOND HOLDINGS LIMITED
CHARTERED ACCOUNTANTS**

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022

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THE WINGATE SPECIAL CHILDREN'S TRUST CIO
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2022
ADMINISTRATIVE INFORMATION

Charity number: 1197017

Charity address: Wingate Centre
Wrenbury Hall Drive
Wrenbury
Nantwich
CW5 8ES

President: Marquess of Cholmondeley KCVO

Vice Presidents: Lady Pauline Barlow
Sir Philip Craven MBE
Lord Grantchester
Nick Hancock
The Rt. Hon. Lord Justice Maurice Kay
Bjarne Rieber
Bryony Page

Patron: Mr Alex Wingate

Trustees: Mr Andrew Neil McCallum – Chair appointed 19.1.2022.
Mr Geoff Parsons MBE – Chair resigned 19.1.2022.
Mr Michael Young - MA (Oxon), TEP, Solicitor, Secretary
Mrs Jennifer Sproston – RGN, DN, OND, CAT
Mr Peter Latronico BA PGCE
Mr David Longdon BSc, FRICS
Mrs Julia McGhie B.Ed. (Hons) – (Holds the National
Award for Special Educational Needs Co-ordinators)
Mrs Samantha McCallum – appointed 19.1.2022.
Dr Peter Leftwick – appointed 19.1.2022.

Council of Management: Mr Andrew Neil McCallum
Mr Geoff Parsons MBE
Mr Michael Young - MA (Oxon), TEP, Solicitor, Secretary
Mrs Jennifer Sproston – RGN, DN, OND, CAT
Mr Peter Latronico BA PGCE
Mrs Rona Moroney – Chief Executive Officer
Mr David Longdon BSc, FRICS
Mrs Julia McGhie B.Ed. (Hons)
Mrs Samantha McCallum
Dr Peter Leftwick

Examiners: Afford Bond Holdings Limited
Chartered Accountants
31 Wellington Road
Nantwich
CW5 7ED

Solicitors: Hibberts LLP
25 Barker Street
Nantwich
CW5 5EN

Bankers: HSBC Plc
30 Market Street
Crewe
CW1 2ES

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
TRUSTEES' REPORT FOR THE PERIOD FROM 1ST FEBRUARY 2022 TO 31ST DECEMBER 2022

The trustees present their report along with the financial statements of the Charity for the period ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 9 and 10 and comply with the Charity's constitution and applicable law.

OBJECTIVES AND ACTIVITIES

Objectives of the charity

The Charitable Incorporated Organisation was registered with the Charity Commission on 9 December 2021. The primary purpose of the charity is to advance both the emotional and physical well-being and development of individuals with complex needs through the provision of recreational facilities, short breaks, and assistance in the interests of their social welfare and improving their quality of life.

Public benefit

The centre's facilities offer significant public benefit in the following ways: - The accommodation unit offers excellent educational and holiday opportunities for people with disabilities, whilst the fully equipped gymnasium is an ideal environment for training, coaching and recreation of both disabled and non-disabled persons. Wherever practical the Trust operates an open-door policy for persons wishing to use its special facilities.

Development and activities

The management is keen to encourage integration of all abilities and to extend the interests and experiences of individuals and groups that visit the centre. It is also committed to providing opportunities in sport, education, recreation and leisure, particularly for people who are disabled or at a disadvantage in the community.

The Charity's ability to provide residential facilities for over 800 children and their carers has been, in part, due to the many trusts and foundations who have made donations for this purpose. Their names along with other foundations whose generosity has enabled the Charity during the year to improve its services are listed in note 4 to the accounts.

With the increased costs of complying with ever more stringent regulatory demands and the pressure of subsidising the increasing number of persons using the charity's facilities, the trustees recognise the need to supplement its income from donations, with a pro-active policy of fund raising which involves the holding of events, applying to various trusts and charitable foundations, engaging with local community groups and appealing to local businesses to support our fundraising efforts and the promotion and development of the trust's resources. Such time-consuming activities are considered essential to the securing of the future as a charitable organisation.

Our staff are committed to building the personal confidence of individuals and groups with special needs. The trustees wish to place on record their appreciation and thanks to the staff and volunteer workers for their enthusiasm and dedication during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's regulations are contained within its constitutional document dated 9 December 2021. This covers the charity's objects, powers, administration, membership, and committee procedures etc.

Organisation

The trustees who have served during the year are set out on page 1. The Wingate Special Children's Trust is overseen by a Council of Management team. The members of the Council of Management are people who can make a valuable contribution to the strategy and management of The Wingate Special Children's Trust. Mrs Rona Moroney, the Chief Executive Officer, has day to day charge of the Charity's operations.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
TRUSTEES' REPORT FOR THE PERIOD FROM 1ST FEBRUARY 2022 TO 31ST DECEMBER 2022
(continued)

Risk management

The trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The charity sets monthly budgets and prepares management information showing the actual figures compared to budget, the extent of any variance and investigates the reasons for them. The information is received on a timely basis to enable the trustees to plan and approve future expenditure and assists with scheduling and arranging special events. All funds are held in the charity's bank accounts, with surplus funds invested in deposit accounts to earn some bank interest, so there is minimal investment risk, and the funds remain easily accessible.

Trustees' training

New Trustees undergo an 'orientation day' at the Centre. They are informed as to the range of its activities and its constitution. The scope of the induction given to new trustees covers the following topics:

- The obligations of a Council of Management member.
- The regulations under which the Charity operates as stipulated in constitutional documents etc.
- The sources of finance of the Charity, a review of its accounts and financial procedures.
- The strategic aims and detailed plans of the Charity.
- Charity Commission guidance as regards the concept of public benefit.
- Trustees' duties and responsibilities as outlined in the Charity Commission's guidance brochure, "The Essential Trustee".

FINANCIAL REVIEW

Results and sources of funding

The Statement of Financial Activities for the year is set out on page 7.

The overall net outgoing resources for the year amounted to £(10,289). Net outgoing resources in unrestricted funds amounted to £ (70,160) for the year.

The charity relies in the main for its funding:

- a) from voluntary organisations, corporate charitable foundations and trust funds.
- b) on monies received for the use of its facilities which comprise a fully equipped gym and specifically adapted accommodation.
- c) on donations received at several fund-raising events held at various times during the year.

The Charity is especially careful in minimising the amount it spends on Governance costs. During the year under review, for instance, it incurred approx. 8.3% of its total expenditure on Governance costs.

Reserves policy

The Trustees' medium-term aim is to maintain sufficient funds to provide working capital to fund unexpected expenditure (such as emergency repairs to the building, long term sickness cover or potential redundancies) and shortfalls in income when income does not reach expected levels. This is represented by three months' proportion of total annual expenditure. Given the difficulty in obtaining guaranteed funding sources, this is believed to be a prudent and appropriate approach. In addition, the Trustees' long-term aim is to build a designated fund for the purpose of covering larger scale repairs and replacements to the buildings which are essential to the delivery of the charity's objects. The details of designated funds are to be laid out each year in the business plan and the accounts.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
TRUSTEES' REPORT FOR THE PERIOD FROM 1ST FEBRUARY 2022 TO 31ST DECEMBER 2022
(continued)

Reserves policy contd.

The Trust has worked hard to achieve its reserves target but has experienced difficulty because of late and low booking rates for 2023, a vacancy in the fundraising department for eight months and inflationary pressures on our cost base have resulted in lower-than-expected income and the need to use reserve funds. This has culminated in a holding of unrestricted liquid assets at the financial year end, December 2022 of £34,213. This is *below* the quarterly cost of three months expenditure, approx. £83,016, and the Trustees recognize our need to increase our capital base beyond this point. The on-going plan indicates stronger income flows for 2023 reflecting the replacement of fundraising staff and an upturn in residential bookings year on year. The Trustees review the reserves policy annually and so recognize the impact COVID 19 had on our reserves and intend to regularly review them, to ensure we have sufficient funds to operate normally.

ACHIEVEMENTS AND PERFORMANCE

Expenditure on facilities

During the course of the year the trustees and the staff have worked hard to ensure the long term development and security of the charity. Further funds have been invested in improving facilities and equipment at the Centre in order to improve the services offered to disabled and disadvantaged children. Fixed asset movements during the year is summarised in note 10 on page 15.

Key performance indicators

The impact of the COVID pandemic has lasted longer than we anticipated. Although we were able to re-open our residential program a number of school visitors were still apprehensive about taking their children offsite resulting in lower visitor numbers and late commitment to booking. This made planning and staffing very difficult. Nevertheless, we are pleased to report that 348 individuals, of which 247 children, benefited from a residential visit and the opportunity to gain independence away from home.

Our day activities for 18+ year olds with SEND has continued to expand in 2022 with the introduction of Multi Activity sessions and a regular disco filling the need for evening activities for those with learning disabilities. The absence of a cook for 4 months of the year posed difficulties in delivering our planned re-opening of the Sunshine Café and community meal program.

We are pleased that our face to face fundraising events resumed during the year and a new, enthusiastic Community and Events fundraiser brought much needed energy and result to our fundraising program.

CHANGE OF LEGAL STATUS AND YEAR-END

On 9 December 2021, the Charity became re-registered as a Charitable Incorporated Organisation (CIO), having previously operated as a Charitable Trust since 1988. Following this change, it was decided to change the VAT quarter end to a calendar quarter basis and in order to align the Financial Statements with the VAT accounting function, the year end was accordingly changed to 31 December. As the charity's operations have continued unchanged throughout this changeover, the Financial Statements have been presented with corresponding comparative figures on the grounds that the Council of Management wish to present a true and fair view of the charity's financial performance and position which was not impacted by this transition.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
TRUSTEES' REPORT FOR THE PERIOD FROM 1ST FEBRUARY 2022 TO 31ST DECEMBER 2022
(continued)

FUTURE PLANS

As a CIO, it will remain the policy of the trustees to actively secure funding by organising fundraising events as well as approaching charitable foundations, as ultimately the viability of the Centre depends on voluntary donations and internally generated income from fundraising activities. The central aim of the trust is to continue to deliver services at efficient cost levels in order to secure the continued provision and improvement of the centre's facilities for the benefit and development of all participants.

The Centre's activities are constantly under review in an attempt to ensure that it applies all its income to providing only useful services which are relevant to its central aim of establishing a centre that can cater for those with special needs and so enhance their lifestyles accordingly. A number of new initiatives have been identified from client feedback and will be investigated for 2023.

LEGAL AND REGULATORY PROVISIONS

Statement of Trustees' responsibilities

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 Charity's financial activities during the year and of its financial position at the year end. 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 and.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Charity will continue in business.
- (e) observe the methods and principles stated in the Charities SORP (FRS 102).

In so far as the trustees are aware:

- there is no relevant information of which the charity's Independent Examiner is unaware; and
- the trustees have taken all the steps that they ought to have taken, to make themselves aware of any relevant information.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to 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.

Regulations

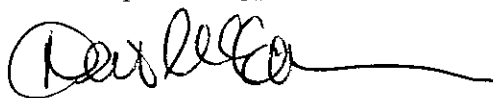
This report has been prepared in accordance with the Statement of Recommended Practice applicable to charities referred to as SORP Accounting and Reporting by Charities (FRS 102).

Examiners

A resolution proposing that Afford Bond Holdings Limited be re-appointed as Examiners of the charity will be put to the forthcoming Trustees' Meeting.

Approval

This report was approved by the Trustees on 11 July 2023 and signed on their behalf by:



Neil McCallum
Chairman

THE WINGATE SPECIAL CHILDREN'S TRUST CIO
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

OF THE WINGATE SPECIAL CHILDREN'S TRUST

FOR THE PERIOD FROM 1 FEBRUARY 2022 TO 31 DECEMBER 2022

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December 2022 which are set out on pages 7 to 18.

Responsibilities and basis of report

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

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

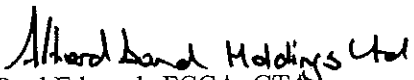
Independent examiner's statement

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

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

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

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


Paul Edwards FCCA, CTA
Afford Bond Holdings Limited
31 Wellington Road,
Nantwich,
Cheshire
CW5 7ED

11 July 2023

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 1 FEBRUARY 2022 TO
31ST DECEMBER 2022

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.22 £	Total Funds 31.1.22 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and gifts	4	87,827	75,017	162,844	355,313
Incoming resources from charitable activities:					
Accommodation fees		84,639	-	84,639	48,277
Gym fees		30,081	-	30,081	30,405
Fund raising events	5	19,484	-	19,484	4,793
Other incoming resources:	6	38,921	-	38,921	35,440
Other income:					
Job Retention Scheme Claims		-	-	-	26,888
Total incoming resources		<u>260,952</u>	<u>75,017</u>	<u>335,969</u>	<u>501,116</u>
Resources expended on:					
Charitable activities	7	281,193	15,146	296,339	394,798
Generating voluntary income	7	21,013	-	21,013	32,480
Governance costs	7	28,906	-	28,906	39,627
Total resources expended	7	<u>331,112</u>	<u>15,146</u>	<u>346,258</u>	<u>466,905</u>
Net (outgoing) / incoming resources for the year		(70,160)	59,871	(10,289)	34,211
Gross transfer between funds	8	<u>24,943</u>	<u>(24,943)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(45,217)	34,928	(10,289)	34,211
Balances brought forward at 1st February 2022		<u>1,050,410</u>	<u>34,405</u>	<u>1,084,815</u>	<u>1,050,604</u>
Balances carried forward at 31st December 2022		<u>£1,005,193</u>	<u>£69,333</u>	<u>£1,074,526</u>	<u>£1,084,815</u>

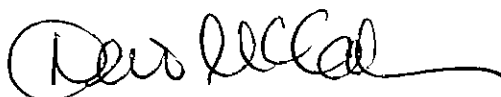
The notes on pages 9 to 18 form part of these accounts

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

BALANCE SHEET AT 31ST DECEMBER 2022

	<u>Notes</u>	<u>31.12.22</u> £	<u>31.1.22</u> £
Fixed assets			
Tangible fixed assets	10	974,828	954,680
Current assets			
Stock		297	-
Debtors and prepayments	11	15,973	12,252
Cash at bank and in hand	12	106,654	142,015
Total current assets		122,924	154,267
Creditors: amounts falling due within one year	13	23,226	24,132
Net current assets		99,698	130,135
Net assets		<u>£1,074,526</u>	<u>£1,084,815</u>
Funds			
Unrestricted		1,005,193	1,050,410
Restricted	14	69,333	34,405
Total charity funds		<u>£1,074,526</u>	<u>£1,084,815</u>

Approved by the Board of Trustees on 11 July 2023 and signed on their behalf by:



Neil McCallum – Chairman

The notes on pages 9 to 18 form part of these accounts

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022

1. Legal form

The Charity is Charitable Incorporated Organisation run by a Council of Management made up from a selection of its Trustees. The Charity constitutes a public benefit entity as defined by FRS 102 and is regulated by the Charities Acts and by its Governing Document dated 9 December 2021.

2. Basis of preparation

The financial statements have been prepared under the historical cost convention and the Charities Act 2011. In preparing the financial statements the Charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP).

The financial statements have been prepared on a going concern basis.

The financial statements incorporate the provisions of FRS 102 and the SORP (FRS 102).

The financial statements are evaluated in sterling and are rounded to the nearest pound.

The significant accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

3. Accounting policies

- a. All grants and voluntary income are accounted for gross when receivable as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation. Income from services supplied are recognised when completed.

- b. Depreciation is provided to write off the cost less estimated residual values of all fixed assets except freehold land and buildings over their expected useful lives. It is calculated at the following rates:

Fixtures and fittings 25% straight line

- c. All expenditure is accounted for gross, and when incurred, on an accruals basis.

Costs of generating funds comprise the costs associated with attracting voluntary income.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas or estimated usage as set out in Note 5.

- d. Designated funds are amounts which have been set aside at the discretion of the trustees for a specific, but not legally binding purpose.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)

- e. Restricted funds represent net assets which have arisen from donations received for specific purposes as prescribed by donors to the trust. Restricted donations are treated as income when received. Restricted expenditure is accounted for on an accruals basis.
- f. Operating lease rentals are charged as expenditure in the SOFA as incurred, net of reclaimable VAT.
- g. The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts are rounded to the nearest pound.
- h. The charity has availed itself of the exemption from preparing a cash flow statement by virtue of being a small entity and has adopted the provisions of FRS 102 1A.
- i. The charity only has basic financial assets and liabilities. These are initially recognised at transaction value and subsequently measured at their settlement value.
- j. The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)

4.	Donations received	Unrestricted Funds £	Restricted Funds £	Total £
	Woodroffe Benton Foundation	1,500	-	1,500
	D Archer Foundation	500	-	500
	Archer Trust	1,500	-	1,500
	Adamson Trust	750	-	750
	Atherton and Associates Wealth Mgt	300	-	300
	Audlem and District Community Action	8,000	-	8,000
	Bailey Thomas Charitable Trust	1,000	-	1,000
	Baron Davenport	750	-	750
	Bentley Motors	250	-	250
	Broomhall and Son	900	-	900
	Charles Wilson Charitable Trust	500	-	500
	Cheshire Tractor and Engine Club	500	-	500
	Chrimes Family Charitable Trust	2,000	-	2,000
	Crewe Golf Club	666	-	666
	Delamere Forest Golf Club	1,832	-	1,832
	Lady Anne Dodd	2,000	-	2,000
	Emma Adams	215	-	215
	EOLP	500	-	500
	First Choice Housing Association	1,020	-	1,020
	Audlem Charity Shop	2,500	-	2,500
	Hill Valley Golf Club	385	-	385
	Dagfields	200	-	200
	Funky Choir	129	-	129
	Lightwood Green Methodist	100	-	100
	H Baker	126	-	126
	Enthuse	1,020	-	1,020
	Hibberts	1,361	-	1,361
	Sobell Foundation	5,000	-	5,000
	Tesco	500	-	500
	Pebbles, Tile and stone	187	-	187
	29 May 1961 Charitable Trust	5,000	-	5,000
	Greycourt Trust	7,000	-	7,000
	Lee Bakrigian Trust	300	-	300
	Medicash foundation	6,000	-	6,000
	Merseyside residential	2,000	-	2,000
	Nantwich Town Council	1,000	-	1,000
	Samaritan Fund	400	-	400
	SE Recycling	702	-	702
	Stonehewer	216	-	216
	Storengy	1,000	-	1,000
	St James Place	10,000	-	10,000
	Ward Keith	300	-	300
	Whitchurch Community	200	-	200
	Recycling	296	-	296
	Thompson	1,200	-	1,200
	Karen Scanlon – Walkathon	456	-	456

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)

4.	Donations received contd.	Unrestricted Funds £	Restricted Funds £	Total £
	Sally Slater - Marathon	1,400	-	1,400
	Collections	1,112	-	1,112
	Online donations	245	-	245
	Estate of Dr Aston	800	-	800
	Stafford 5K	790	-	790
	Other small donations	3,331	-	3,331
	Gift Aid receipts	7,888	-	7,888
	Active Cheshire	-	990	990
	Crewe & Nantwich Round Table	-	1,000	1,000
	David Wilson Homes	-	1,000	1,000
	P Colyer	-	68,000	68,000
	Peter Harrison Foundation	-	2,027	2,027
	Ursula keyes	-	2,000	2,027
	Totals	87,827	75,017	162,844

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)

5. Income from fundraising events (net of expenses)

	Unrestricted Funds £	Restricted Funds £	Total to 31.12.22 £	Total to 31.1.22 £
Quiz Night	1,099	-	1,099	-
Wingate 35*	5,486	-	5,486	-
Family Fete*	9,254	-	9,254	-
Bridgemere collection	288	-	288	-
Christmas Wonderland	694	-	694	679
Christmas Jumpers	-	-	-	177
Christmas Raffle	1,037	-	1,037	494
Christmas Merchandise	101	-	101	151
Easter Raffle	1,243	-	1,243	399
Teddy Bears Picnic	-	-	-	2,810
Morrisons collection	98	-	98	-
Crewe Alex collection	184	-	184	-
Other (< £100)	-	-	-	83
Total -	£19,484	-	£19,484	£4,793

*Income from the Wingate 35 event includes donations received from Swansway Motor Group of £3,500 and from Lady Anne Dodd, £2,000.

Income from the Family Fete includes a donation received from Hall Smith Whittingham for £500.

6. Other incoming resources

Café & hot meals	4,783	-	4,783	1,517
Children's parties	4,330	-	4,330	913
Interest received	245	-	245	24
Reiber Hall hire	867	-	867	1,233
Disability activities	2,189	-	2,189	-
Mini play	4,587	-	4,587	3,991
Pilates	2,956	-	2,956	2,678
Miscellaneous income	269	-	269	676
Employee Grant	4,192	-	4,192	2,022
Gymnastics Club	2,240	-	2,240	-
Cheshire Gymnastics	9,488	-	9,488	22,386
Cheerleading	2,775	-	2,775	-
	£38,921	-	£38,921	£35,440

THE WINGATE SPECIAL CHILDREN'S TRUST - NOTES FOR THE PERIOD ENDED 31st DECEMBER 2022 (continued)

7. Resources expended:	Basis of allocation	Residential	Recreational	Donations & Fundraising	Govern- ance	Restricted	Total	
							To Dec. 22	To Jan. 22
Costs heading		£	£	£	£	£	£	£
Staff wages and eyer's nic	Direct	91,858	89,787	16,491	12,933	13,803	224,872	294,356
Staff expenses	Direct	120	-	-	332	443	895	1,797
Staff training	Direct	72	172	-	35	900	1,179	2,708
Light & heat	Direct/Floor area	18,430	10,802	745	1,740	-	31,717	37,809
Telephone	Usage	1,302	636	1,126	154	-	3,218	6,882
Computer expenses	Direct	-	-	-	2,887	-	2,887	3,793
Insurance	Risk	3,703	6,849	150	150	-	10,852	21,981
Repairs and renewals	Direct/Floor area	12,453	6,659	-	110	-	19,222	28,056
Water rates	Direct	4,919	-	-	259	-	5,178	8,395
Cleaning costs	Floor area	3,008	1,206	-	85	-	4,299	6,564
Coaching Fees	Direct	-	1,564	-	-	-	1,564	-
Residential Fees	N/A	-	-	-	-	-	-	1,362
Post, stationery & advertising	Usage	3,828	628	2,251	78	-	6,785	6,236
Accountancy and examination	Direct	-	-	-	3,000	-	3,000	3,000
Motor & travelling expenses	Direct	-	102	-	282	-	384	102
Bank, card & fund rsg. charges	Income	651	327	250	-	-	1,228	1,373
Legal & professional fees	Direct	-	-	-	3,322	-	3,322	13,029
Consultancy fees	Direct	2,143	1,130	-	-	-	3,273	5,104
Catering supplies	Direct	12,283	-	-	-	-	12,283	5,649
Sundry expenses	Direct	886	253	-	562	-	1,701	1,933
Depreciation	Direct	1,661	3,761	-	2,977	-	8,399	16,776
		157,317	123,876	21,013	28,906	15,146	£346,258	£466,905
Charitable activities								
Costs of generating voluntary income		157,317	123,876	-	-	15,146	296,339	394,798
Governance costs		-	-	21,013	-	-	21,013	32,480
		-	-	-	28,906	-	28,906	39,627
Total Resources Expended		157,317	123,876	21,013	28,906	15,146	£346,258	£466,905

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)

8.	Transfers between funds	£
	Capital expenditure funded by restricted donations	24,943
		<u>£24,943</u>

9. **Staff costs and numbers**

The average number of employees by headcount was 21 (to 31.1.22 – 19).

Costs in respect of these employees was as follows:

	To 31 Dec 2022 £	To 31 Jan 2022 £
Wages and salaries	213,929	284,085
Social security costs	7,384	6,758
Employers pension costs (defined contribution)	3,559	3,513
	<u>£224,872</u>	<u>£294,356</u>

The Trustees received no remuneration or expenses from the Charity in either year.
No members of staff received remuneration in excess of £60,000 p.a. in either year.

10.	Tangible fixed assets	Freehold land and buildings £	Fixtures fittings and equipment £	Total £
	Cost			
	At 1st February 2022	932,100	468,476	1,400,576
	Additions	20,037	8,510	28,547
	Disposals	-	-	-
		<u>952,137</u>	<u>476,986</u>	<u>1,429,123</u>
	At 31st December 2022			
	Accumulated depreciation			
	At 1 st February 2022	-	445,896	445,896
	Charge for year	-	8,399	8,399
	On disposals	-	-	-
		<u>-</u>	<u>454,295</u>	<u>454,295</u>
	At 31st December 2022			
	Net book value			
	At 31st December 2022	<u>952,137</u>	<u>22,691</u>	<u>974,828</u>
	At 1st February 2022	<u>932,100</u>	<u>22,580</u>	<u>954,680</u>

The freehold buildings are well maintained resulting in minimum impairment. Although the specialised nature thereof makes valuation difficult, the Trustees believe they are worth in excess of book value. All tangible fixed assets are used for direct charitable purposes.

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)

	31.12.22	31.1.22
11. Debtors and prepayments	<u>£</u>	<u>£</u>
Sales ledger	3,487	5,382
Other debtors	2,639	4,551
Prepayments	8,409	2,319
Payments on account	1,438	-
	<u>£15,973</u>	<u>£12,252</u>
12. Cash at bank and in hand		
Cash and bank balances held at the period-end comprised the following amounts:		
Monies received from advanced bookings	3,108	6,499
Monies required for restricted applications	69,333	34,405
Monies available for operating expenses	34,213	101,111
	<u>£106,654</u>	<u>£142,015</u>
13. Creditors: amounts falling due within one year		
Income invoiced in advance	6,474	6,165
Creditors	8,383	6,123
Accruals	5,290	9,334
Taxation and social security	3,079	2,510
	<u>£23,226</u>	<u>£24,132</u>

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)

14. Restricted funds

Summary of movements	Balance at 1st February 2022	Incoming	Outgoing	Balance at 31st December 2022
	£	£	£	£
Active Cheshire	1,615	990	2,605	-
Annette Duvollet Trust	620	-	-	620
Arnold Clark	1,000	-	1,000	-
Barbara Shuttleworth	400	-	-	400
Cheshire Communities Foundation	1,319	-	-	1,319
Crewe & Nantwich Round Table	226	1,000	1,226	-
CRH Charitable Trust	5,000	-	-	5,000
David Wilson Homes	-	1,000	1,000	-
Duchy of Lancaster	8,213	-	-	8,213
English Sports Council-Lottery Fund	5,270	-	1,423	3,847
Eveson Trust	3,000	-	3,000	-
Icon Training	228	-	228	-
P Colyer	-	68,000	20,037	47,963
Peter Harrison Foundation	-	2,027	2,027	-
Postcode Neighbourhood Lottery	3,620	-	3,620	-
Proven Family Trust	300	-	300	-
Radio City	1,500	-	-	1,500
SIB Group	600	-	600	-
Slater J & A	650	-	650	-
Strasser Foundation	350	-	-	350
Ursula Keyes	-	2,000	1,879	121
Youth Federation	494	-	494	-
	<u>34,405</u>	<u>75,017</u>	<u>40,089</u>	<u>69,333</u>

THE WINGATE SPECIAL CHILDREN'S TRUST CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)

15. Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted funds:	-	69,333	69,333
Unrestricted funds:	974,828	30,365	1,005,193
Total funds at 31 December 2022	<u>974,828</u>	<u>99,698</u>	<u>1,074,526</u>

16. Independent Examiner's Fees

In common with many other business entities of this size and nature, the examiners assist with other related tasks.

Total fees payable to the examiner are analysed as follows:

VAT registration and TOGC application re: CIO	1,220
Payroll charges	1,437
VAT services re: Partial Exemption and submitting Returns	650
Independent Examination and preparing Statutory Accounts	3,000
	<u>£6,307</u>

17. Contractual commitments

There was no authorised expenditure not yet completed at the year end.

18. Related party transactions

There were no related party transactions during the year.