

**THE WINGATE SPECIAL CHILDREN'S TRUST CIO**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 1<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> 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**

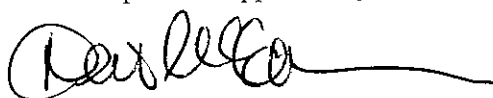
This report has been prepared in accordance with the Statement of Recommended Practice applicable to charities referred to as SORP Accounting and Reporting by Charities (FRS 102).

**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.

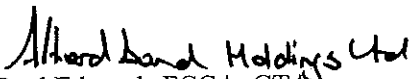
**Independent examiner's statement**

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>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 31.12.22 £</b>	<b>Total Funds 31.1.22 £</b>
<b>Incoming resources from generated funds:</b>					
<i>Voluntary income:</i>					
Donations and gifts	4	87,827	75,017	162,844	355,313
<b>Incoming resources from charitable activities:</b>					
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
<b>Other incoming resources:</b>	6	38,921	-	38,921	35,440
<b>Other income:</b>					
Job Retention Scheme Claims		-	-	-	26,888
<b>Total incoming resources</b>		<u>260,952</u>	<u>75,017</u>	<u>335,969</u>	<u>501,116</u>
<b>Resources expended on:</b>					
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
<b>Total resources expended</b>	7	<u>331,112</u>	<u>15,146</u>	<u>346,258</u>	<u>466,905</u>
<b>Net (outgoing) / incoming resources for the year</b>		(70,160)	59,871	(10,289)	34,211
<b>Gross transfer between funds</b>	8	<u>24,943</u>	<u>(24,943)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(45,217)	34,928	(10,289)	34,211
<b>Balances brought forward at 1st February 2022</b>		<u>1,050,410</u>	<u>34,405</u>	<u>1,084,815</u>	<u>1,050,604</u>
<b>Balances carried forward at 31st December 2022</b>		<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> £
<b>Fixed assets</b>			
Tangible fixed assets	10	974,828	954,680
<b>Current assets</b>			
Stock		297	-
Debtors and prepayments	11	15,973	12,252
Cash at bank and in hand	12	106,654	142,015
<b>Total current assets</b>		122,924	154,267
<b>Creditors: amounts falling due within one year</b>	13	23,226	24,132
<b>Net current assets</b>		99,698	130,135
<b>Net assets</b>		<u>£1,074,526</u>	<u>£1,084,815</u>
<b>Funds</b>			
Unrestricted		1,005,193	1,050,410
Restricted	14	69,333	34,405
<b>Total charity funds</b>		<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
	<b>Totals</b>	<b>87,827</b>	<b>75,017</b>	<b>162,844</b>

**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)**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total to 31.12.22 £</b>	<b>Total to 31.1.22 £</b>
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
<b>Total -</b>	<b>£19,484</b>	<b>-</b>	<b>£19,484</b>	<b>£4,793</b>

\*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	-
	<b>£38,921</b>	<b>-</b>	<b>£38,921</b>	<b>£35,440</b>

**THE WINGATE SPECIAL CHILDREN'S TRUST - NOTES FOR THE PERIOD ENDED 31<sup>st</sup> 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
		<u>157,317</u>	<u>123,876</u>	<u>21,013</u>	<u>28,906</u>	<u>15,146</u>	<u>£346,258</u>	<u>£466,905</u>
Charitable activities		<u>157,317</u>	<u>123,876</u>	<u>-</u>	<u>-</u>	<u>15,146</u>	<u>296,339</u>	<u>394,798</u>
Costs of generating voluntary income		<u>-</u>	<u>-</u>	<u>21,013</u>	<u>-</u>	<u>-</u>	<u>21,013</u>	<u>32,480</u>
Governance costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>28,906</u>	<u>-</u>	<u>28,906</u>	<u>39,627</u>
<b>Total Resources Expended</b>		<u>157,317</u>	<u>123,876</u>	<u>21,013</u>	<u>28,906</u>	<u>15,146</u>	<u>£346,258</u>	<u>£466,905</u>



**THE WINGATE SPECIAL CHILDREN'S TRUST CIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31ST DECEMBER 2022 (continued)**

8.	<b>Transfers between funds</b>	£
	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.	<b>Tangible fixed assets</b>	Freehold land and buildings £	Fixtures fittings and equipment £	Total £
	<b>Cost</b>			
	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			
	<b>Accumulated depreciation</b>			
	At 1 <sup>st</sup> 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			
	<b>Net book value</b>			
	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
	<u>£</u>	<u>£</u>
11. <b>Debtors and prepayments</b>		
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. <b>Cash at bank and in hand</b>		
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. <b>Creditors: amounts falling due within one year</b>		
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.