

ASCOT DISTRICT DAY CENTRE TRUST

England & Wales · Charity number 269845

Details

Other names	ASCOT DISTRICT DAY CENTRE, CHANDLER CENTRE
Status	Registered
Legal form	Other
Registered	1975-09-04
Register	View on the Charity Commission register

Contact

Address
Ascot District Day Centre Trust
Chandler Centre
Bagshot Road
Sunninghill
Ascot
SL5 9PD

Phone 01344 624923

Email office@ascotdaycentre.org

Website www.ascotdaycentre.org

Activities

Objects: A. TO PROMOTE THE WELFARE OF THE AGED AND THE OTHER INHABITANTS IN THE AREA OF THE PARISHES OF NORTH ASCOT, SOUTH ASCOT, SUNNINGHILL, SUNNINGDALE AND WINKFIELD IN ANY MANNER WHICH NOW IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE WITHOUT DISTINCTION OF SEX OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFOT TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIKE FOR THE AGED AND OTHER INHABITANTS. B. TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A DAY CENTRE FOR THE AGED AND SUCH OTHER INHABITANTS AS THE TRUST SHALL DETERMINE.

Activities: The Ascot District Day Centre provides a place to which the elderly of the district may spend the day (10.00 to 15.30) partaking of the various activities on offer and receive a healthy lunch as well as tea/coffee mid morning and afternoon. The centre is funded by donations & a small charge to members.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Elderly/old People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** SEE OBJECTS
- Surrey
- Windsor And Maidenhead

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£115,221	£145,660	-	-
2023-12-31	£55,789	£126,699	-	-
2022-12-31	£42,665	£87,051	-	-
2021-12-31	£250,845	£95,849	-	-
2020-12-31	£85,975	£106,557	-	-

Trustees

Name	Role	Appointed
Anthea Ross		2022-09-20
CHRISTINE BATESON		
Christopher Turle		2025-02-24
ELVIRA FLETCHER		
Robert Charles OLIVER		2017-03-15
Robert Elie Ellison		2019-09-18
Steven Alexander Heathcote		2019-01-16
Yvonne Bruce		2022-09-20

Accounts



Our Ref: B-ASC081/GJ/KLH

10/06/2025

Mr S Heathcote
Ascot District Day Centre Trust
Chandler Centre
Bagshot Road
Sunninghill
Ascot
Berkshire
SL5 9PD

Dear Steven

Ascot District Day Centre Trust – Year End 31 December 2024

Please find attached the charity's accounts for the year ended 31 December 2024. I should be grateful if you would review the accounts and if satisfied please provide your approval by e-signing where indicated using our electronic signature system. Once you have signed, the system will automatically return the accounts to me so that we may add our firm's e-signature to the accountant's report.

When all parties have signed, you will receive an e-mail from the software confirming that the document has been executed and containing a link to view the document. **You should download a copy via the link and save on file for future reference – it may be difficult to retrieve a copy at a later date.**

If you have any queries, please do not hesitate to call.

Yours sincerely

Graham Jennings
Partner

KLH



INVESTOR IN PEOPLE

info@kirkrice.co.uk | www.kirkrice.co.uk

The Courtyard
High Street
Ascot
Berkshire SL5 7HP

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178 – 180 Fleet Road
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200 Upper Richmond Road
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ASCOT DISTRICT DAY CENTRE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ASCOT DISTRICT DAY CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs C Bateson
Mrs E Fletcher
Mr R Oliver
Mr S Heathcote
Mr R Ellison
Ms Y E Bruce
Ms A Ross
Mr C Turle

(Appointed 24 February 2025)

Charity number

269845

Principal address

Chandler Centre
Bagshot Road
Sunninghill
Ascot
Berkshire
SL5 9PD

Independent examiner

Kirk Rice LLP
The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

ASCOT DISTRICT DAY CENTRE TRUST

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ASCOT DISTRICT DAY CENTRE TRUST

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 and "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)" (effective 1 January 2019).

History, Objectives and Activities of the Charity

The Ascot District Day Centre was established in 1975 by Dr G Chandler, a local GP and other like-minded members of the community with the objective of promoting the welfare of the aged and the other inhabitants as the Trust shall determine, of the parishes of North Ascot, South Ascot, Sunninghill, Sunningdale and Winkfield. Membership is open to anyone without distinction over the age of 50.

The Ascot Day Centre is open to members from Tuesday to Friday each week. A transport service between members homes and the Centre is providing daily, morning and afternoon, by the Centre's two minibuses. A variety of activities and services are provided each day, including trips to local places of interest.

Public benefit

The trustees have discussed the issue of public benefit and are confident that the breadth and scope of the work that the Charity undertakes, as disclosed in this report, complies with Section 17 of the Charities Act 2011 and has due regard to the Charity Commissions general guidance on public benefit. The Charity is a public benefit entity.

Grant making policy

As policy, the Trust does not make grants.

Achievements and performance

The operations of the Trust are based at the Chandler Centre, Ascot, and consists of the one category of activity, that of the Ascot District Day Centre.

The Ascot District Day Centre uses the facilities of the Chandler Centre, the running costs and maintenance of which are paid by the Trust from Ascot District Day Centre funds.

The Ascot District Day Centre

The Ascot District Day Centre serves the elderly members of the local community, who pay a small annual subscription which entitles them to have full use of the Centre and its amenities. The Day Centre is open, offering these services 4 days per week and we plan to increase to 5 days/week in 2025.

The Day Centre is staffed by 5 permanent part-time employees, who are in turn well supported by volunteers. Transport is provided for members between home and the Day Centre with the help of volunteer drivers. A hot lunch, freshly cooked on the premises, is provided each day at the Day Centre, together with refreshments throughout the day.

Benefactors' Club

In Summer 2008 a Benefactors' Club was formed with a view to fund raising and improving the awareness of the Day Centre within the local community. Annual donations are sought from private and business members of the community and regular social events are held to foster friendship, a sense of community and to promote awareness of the latest Day Centre activities. This has been a highly successful initiative with currently over 120 Benefactors who play a significant role in our fund-raising activities.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Reserves policy

Our experience of income loss during the Covid 19 pandemic (whilst many fixed costs remained) has driven our policy aim to maintain Reserves in the form of Unrestricted Funds less Fixed Assets, as a percentage of annual expenditure at the level of 100%.

At 31st December 2024, the Trust's Net Current Assets totalled £139,534. This as a percentage of total annual expenditure is 96%.

Investment policy

All monies raised by and on behalf of the Trust shall be applied to further the objectives of the Trust and for no other purpose.

The outsourced financial management service shall maintain proper accounts, which are independently examined annually by qualified accountants. Management accounts are submitted to the Board of Trustees at least quarterly.

The current investment policy as agreed by the Board of Trustees is for surplus funds to be held in bank deposit accounts and in the COIF Charities Deposit Fund, managed by CCLA.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operational and financial matters, and have set up appropriate procedures to reduce exposure to those risks.

Plans for future periods

The trustees intend that the existing manner in which the Day Centre runs and the services it provides will continue, providing a safe environment for our members. Improvements and repairs to the infrastructure, fixtures and fittings have been made to ensure high standards are maintained. Investment in our building is planned for 2025, to further improve facilities for members and to extend the administrative office area.

Staff are periodically sent on courses, to ensure that they keep up to date with changes and improvements in the welfare of the elderly, Health and Safety, Food Hygiene requirements etc.

Structure, governance and management

The existing constitution, which was prepared in 1975, has been reviewed by the trustees to ensure it meets current practice. It was agreed in a trustees meeting following the year end, that the current constitution will be revised in 2025.

Names of trustees:

From 1 January 2024 to the date of this report, the trustees of the Charity have been as shown:

Mrs C Bateson
Mrs E Fletcher
Mr R Oliver
Mr S Heathcote
Mr R Ellison
Ms Y E Bruce
Ms A Ross
Mr C Turle

(Appointed 24 February 2025)

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustee selection method:

The Charity's trustees are elected at each annual general meeting of the Trust or are co-opted by the extant trustees during the year.

The Trust Deed gives the trustees the power to apply all funds raised in such a manner as they think fit providing it is applied to further the objects of the Trust and for no other purpose. In this manner, the trustees will ensure that proper maintenance of the Trust's assets is undertaken and identify appropriate projects for the improvement of the welfare of its members.

The trust holds a Lease for 60 years from 1977 with the Royal Borough of Windsor & Maidenhead for the land on which our building sits, at a peppercorn rent. On 19 December 2019 the Cabinet of the Royal Borough of Windsor & Maidenhead approved the Surrender and Renewal of the Lease for Ascot Day Centre Trust for a term of 117 years at a peppercorn rent.

Negotiations over the new Lease are still ongoing.

Funds held as custodian trustee

The custodian trustees for the Charity during the period from 1 January 2024 to 31 December 2024 were:

- Mrs E Fletcher

Reference and Administrative Details

Registered Charity number:

269845

Registered in England and Wales

Principle Address

The Chandler Centre

Bagshot Road

Sunninghill

Ascot

Berkshire

SL5 9PD

Professional advisors:

- The Charity's bank is Barclays Bank plc, Leicester, LE87 2BB.

- The Charity's accountants are Kirk Rice LLP, Ascot.

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

S A Heathcote

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Mr S Heathcote

Trustee

Date: ^{11/06/2025}

ASCOT DISTRICT DAY CENTRE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASCOT DISTRICT DAY CENTRE TRUST

I report to the trustees on my examination of the financial statements of Ascot District Day Centre Trust (the charity) for the year ended 31 December 2024.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 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 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 in order to enable a proper understanding of the financial statements to be reached.

Graham Jennings

Kirk Rice LLP

Mr GMD Jennings FCCA CTA

The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated: ^{11/06/2025}

ASCOT DISTRICT DAY CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	2	71,454	28,985
Charitable activities	5	34,991	25,362
Investments	3	6,476	1,442
Other income	4	2,300	-
Total income		115,221	55,789
Expenditure on:			
<u>Charitable activities</u>			
Running of Day Centre	6	145,660	126,699
Total expenditure		145,660	126,699
Net expenditure and movement in funds		(30,439)	(70,910)
Reconciliation of funds:			
Fund balances at 1 January 2024		207,825	278,735
Fund balances at 31 December 2024		177,386	207,825

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

ASCOT DISTRICT DAY CENTRE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		37,852		11,704
Current assets					
Debtors	12	11,737		42,563	
Cash at bank and in hand		129,256		157,374	
		<u>140,993</u>		<u>199,937</u>	
Creditors: amounts falling due within one year	13	<u>(1,459)</u>		<u>(3,816)</u>	
Net current assets			139,534		196,121
Total assets less current liabilities			<u>177,386</u>		<u>207,825</u>
Net assets excluding pension liability			177,386		207,825
			<u><u>177,386</u></u>		<u><u>207,825</u></u>
The funds of the charity					
Unrestricted funds			177,386		207,825
			<u>177,386</u>		<u>207,825</u>
			<u><u>177,386</u></u>		<u><u>207,825</u></u>

The financial statements were approved by the trustees on

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Mr S Heathcote
Trustee

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Ascot District Day Centre Trust is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

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.

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

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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:

Leasehold land and buildings	5% on cost
Fixtures and fittings	20% on cost
Motor vehicles	25% on reducing balance

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.

Fixed assets grants

Specific grants for the purchase of fixed assets receivable from local governments are recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Unspent grants are shown on the balance sheet as restricted funds.

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 Taxation

The charity is exempt from tax on its charitable activities.

1.9 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.

1.10 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.12 Legacies

Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received.

Residuary legacies are recognised as receivable once probate has been granted, provided that sufficient information has been received to enable valuation of the Charity's entitlement.

Reversionary interests involving a life tenant are not recognised due to the intrinsic uncertainties in valuing them.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	71,454	28,235
Grants receivable for core activities	-	750
	<u>71,454</u>	<u>28,985</u>

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,476	1,442
	<u>6,476</u>	<u>1,442</u>

4 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	2,300	-
	<u>2,300</u>	<u>-</u>

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Contributions towards transport costs	5,465	3,899
Gift Aid	11,856	3,412
Contributions towards food costs	17,670	18,051
	<u>34,991</u>	<u>25,362</u>

6 Expenditure on charitable activities

	Running of Day Centre 2024 £	Running of Day Centre 2023 £
Direct costs		
Staff costs	66,497	54,041
Utilities	9,531	5,935
Insurance	2,302	2,306
Telephone	782	1,190
Postage and stationery	488	13
Office and premises expenses	5,102	3,233
Food costs	21,924	21,209
Motor running costs	8,607	9,046
Repairs and maintenance	4,735	4,057
Members' functions and activities	3,679	2,564
Cleaning	7,838	6,862
Depreciation	7,871	8,293
Other charitable expenditure	140	1,735
	<u>139,496</u>	<u>120,484</u>
Share of support and governance costs (see note 7)		
Governance	6,164	6,215
	<u>145,660</u>	<u>126,699</u>
Analysis by fund		
Unrestricted funds	<u>145,660</u>	<u>126,699</u>

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	6,164	6,215
	<u> </u>	<u> </u>
Analysed between:		
Running of Day Centre	6,164	6,215
	<u> </u>	<u> </u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	5	5
	<u> </u>	<u> </u>

Employment costs

	2024 £	2023 £
Wages and salaries	63,926	52,266
Other pension costs	2,571	1,775
	<u> </u>	<u> </u>
	66,497	54,041
	<u> </u>	<u> </u>

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

10 Taxation

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

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2024	23,167	87,424	55,118	165,709
Additions	-	34,019	-	34,019
At 31 December 2024	23,167	121,443	55,118	199,728
Depreciation and impairment				
At 1 January 2024	22,009	81,082	50,914	154,005
Depreciation charged in the year	1,158	5,662	1,051	7,871
At 31 December 2024	23,167	86,744	51,965	161,876
Carrying amount				
At 31 December 2024	-	34,699	3,153	37,852
At 31 December 2023	1,158	6,341	4,205	11,704

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	11,737	5,803
Prepayments and accrued income	-	36,760
	11,737	42,563

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,216	3,497
Other creditors	243	319
	1,459	3,816

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,571	1,775

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Retirement benefit schemes

(Continued)

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.

15 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	At 31 December 2024
	£	£	£	£
General funds	207,825	115,221	(145,660)	177,386
	=====	=====	=====	=====
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	278,735	55,789	(126,699)	207,825
	=====	=====	=====	=====

16 Related party transactions

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

17 Ultimate controlling party

The charity is controlled by the trustees.

18 Independent examination fee

The trustees agreed a fee of £1,500 excluding VAT (2023: £1,500) to be remunerated to the independent examiner.

Accounts



Our Ref: B-ASC081/PRE201/JEN021/792554

8 May 2024

Mr S Heathcote
Ascot District Day Centre Trust
Chandler Centre
Bagshot Road
Sunninghill
Ascot
Berkshire
SL5 9PD

Dear Steven

Ascot District Day Centre Trust – Year End 31 December 2023

Please find attached the charity's accounts for the year ended 31 December 2023. I should be grateful if you would review the accounts and if satisfied please provide your approval by e-signing where indicated using our electronic signature system. Once you have signed, the system will automatically return the accounts to me so that we may add our firm's e-signature to the accountant's report.

When all parties have signed, you will receive an e-mail from the software confirming that the document has been executed and containing a link to view the document. **You should download a copy via the link and save on file for future reference – it may be difficult to retrieve a copy at a later date.**

If you have any queries, please do not hesitate to call.

Yours sincerely

Graham Jennings

Graham Jennings
Partner



INVESTOR IN PEOPLE

info@kirkrice.co.uk | www.kirkrice.co.uk

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Berkshire SL5 7HP

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200 Upper Richmond Road
Putney
London SW15 2SH

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ASCOT DISTRICT DAY CENTRE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

ASCOT DISTRICT DAY CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C Bateson Mrs E Fletcher Mr R Oliver Mr S Heathcote Mr R Ellison Ms Y E Bruce Ms A Ross
Charity number	269845
Principal address	Chandler Centre Bagshot Road Sunninghill Ascot Berkshire SL5 9PD
Independent examiner	Kirk Rice LLP The Courtyard High Street Ascot Berkshire SL5 7HP

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ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

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 and "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)" (effective 1 January 2019).

History, Objectives and Activities of the Charity

The Ascot District Day Centre was established in 1975 by Dr G Chandler, a local GP and other like-minded members of the community with the objective of promoting the welfare of the aged and the other inhabitants as the Trust shall determine, of the parishes of North Ascot, South Ascot, Sunninghill, Sunningdale and Winkfield. Membership is open to anyone without distinction over the age of 50.

The Ascot Day Centre is open to members from Tuesday to Friday each week. A transport service between members homes and the Centre is providing daily, morning and afternoon, by the Centre's two minibuses. A variety of activities and services are provided each day, including trips to local places of interest.

Public benefit

The trustees have discussed the issue of public benefit and are confident that the breadth and scope of the work that the Charity undertakes, as disclosed in this report, complies with Section 17 of the Charities Act 2011 and has due regard to the Charity Commissions general guidance on public benefit. The Charity is a public benefit entity.

Grant making policy

As policy, the Trust does not make grants.

Achievements and performance

The operations of the Trust are based at the Chandler Centre, Ascot, and consists of the one category of activity, that of the Ascot District Day Centre.

The Ascot District Day Centre uses the facilities of the Chandler Centre, the running costs and maintenance of which are paid by the Trust from Ascot District Day Centre funds.

The Ascot District Day Centre

The Ascot District Day Centre, prior to the Covid-19 pandemic operated daily, Monday to Friday, serving the elderly members of the community, who pay a small annual subscription which entitled them to have full use of the Centre and its amenities. As a result of the pandemic, the normal services provided by the Day Centre were initially very restricted, but are now almost back to pre-pandemic levels, currently open 4 days per week and planned to increase back to 5 days in 2024.

The Day Centre is staffed by 4 permanent part-time employees, who are in turn well supported by volunteers. Transport is provided for members between home and the Day Centre with the help of volunteer drivers. A hot lunch, freshly cooked on the premises, is provided each day at the Day Centre, together with refreshments throughout the day.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Benefactors' Club

In Summer 2008 a Benefactors' Club was formed with a view to fund raising and improving the awareness of the Day Centre within the local community. Annual donations are sought from private and business members of the community and regular social events are held to foster friendship, a sense of community and to promote awareness of the latest Day Centre activities. This has been a highly successful initiative with currently over 120 Benefactors who play a significant role in our fund-raising activities.

Financial review

Reserves policy

Our experience of income loss during the Covid 19 pandemic (whilst many fixed costs remained) has driven our policy aim to maintain Reserves in the form of Unrestricted Funds less Fixed Assets, as a percentage of annual expenditure at the level of 100%.

At 31st December 2023, the Trust's Net Current Assets totalled £196,121. This as a percentage of total annual expenditure is 155%.

Investment policy

All monies raised by and on behalf of the Trust shall be applied to further the objectives of the Trust and for no other purpose.

The outsourced financial management service shall maintain proper accounts, which are independently examined annually by qualified accountants. Management accounts are submitted to the Board of Trustees at least quarterly.

The current investment policy as agreed by the Board of Trustees is for surplus funds to be held in bank deposit accounts and in the COIF Charities Deposit Fund, managed by CCLA.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operational and financial matters, and have set up appropriate procedures to reduce exposure to those risks.

Plans for future periods

The trustees intend that the existing manner in which the Day Centre runs and the services it provides will continue, providing a safe environment for our members. Improvements and repairs to the infrastructure, fixtures and fittings have been made to ensure high standards are maintained. Investment in our building is planned for 2024, to further improve facilities for members and to extend the administrative office area.

Staff are periodically sent on courses, to ensure that they keep up to date with changes and improvements in the welfare of the elderly, Health and Safety, Food Hygiene requirements etc.

Structure, governance and management

The existing constitution, which was prepared in 1975, has been reviewed by the trustees to ensure it meets current practice.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Names of trustees:

From 1 January 2023 to the date of this report, the trustees of the Charity have been as shown:

Mrs C Bateson
Mrs E Fletcher
Mrs R Flanders (Resigned 6 March 2023)
Mr R Oliver
Mr S Heathcote
Mr R Ellison
Ms Y E Bruce
Ms A Ross

Trustee selection method:

The Charity's trustees are elected at each annual general meeting of the Trust or are co-opted by the extant trustees during the year.

The Trust Deed gives the trustees the power to apply all funds raised in such a manner as they think fit providing it is applied to further the objects of the Trust and for no other purpose. In this manner, the trustees will ensure that proper maintenance of the Trust's assets is undertaken and identify appropriate projects for the improvement of the welfare of its members.

The trust holds a Lease for 60 years from 1977 with the Royal Borough of Windsor & Maidenhead for the land on which our building sits, at a peppercorn rent. On 19 December 2019 the Cabinet of the Royal Borough of Windsor & Maidenhead approved the Surrender and Renewal of the Lease for Ascot Day Centre Trust for a term of 117 years at a peppercorn rent.

Negotiations over the new Lease are still ongoing.

Funds held as custodian trustee

The custodian trustees for the Charity during the period from 1 January 2023 to 31 December 2023 were:

- Mrs E Fletcher
- Mr J Upperton

Reference and Administrative Details

Registered Charity number:

269845

Registered in England and Wales

Principle Address

The Chandler Centre
Bagshot Road
Sunninghill
Ascot
Berkshire
SL5 9PD

Professional advisors:

- The Charity's bank is Barclays Bank plc, Leicester, LE87 2BB.
- The Charity's accountants are Kirk Rice LLP, Ascot.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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



.....
Mr S Heathcote

Trustee

Date: 09/05/2024
.....

ASCOT DISTRICT DAY CENTRE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASCOT DISTRICT DAY CENTRE TRUST

I report to the trustees on my examination of the financial statements of Ascot District Day Centre Trust (the charity) for the year ended 31 December 2023.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 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 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 in order to enable a proper understanding of the financial statements to be reached.

Kirk Rice LLP

Kirk Rice LLP

The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated: 09/05/2024

ASCOT DISTRICT DAY CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	2	28,985	26,033
Charitable activities	4	25,362	16,237
Investments	3	1,442	395
Total income		55,789	42,665
<u>Charitable activities</u>			
Running of Day Centre	5	126,699	87,051
Net expenditure and movement in funds		(70,910)	(44,386)
Reconciliation of funds:			
Fund balances at 1 January 2023		278,735	323,121
Fund balances at 31 December 2023		207,825	278,735

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

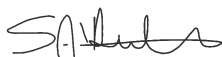
ASCOT DISTRICT DAY CENTRE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		11,704		18,373
Current assets					
Debtors	11	42,563		39,160	
Cash at bank and in hand		157,374		221,956	
		199,937		261,116	
Creditors: amounts falling due within one year	12	3,816		754	
Net current assets			196,121		260,362
Total assets less current liabilities			207,825		278,735
The funds of the charity					
Unrestricted funds			207,825		278,735
			207,825		278,735

The financial statements were approved by the trustees on 09/05/2024



.....
Mr S Heathcote
Trustee

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Ascot District Day Centre Trust is a charitable trust.

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" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

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.

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

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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:

Leasehold land and buildings	5% on cost
Fixtures and fittings	20% on cost
Motor vehicles	25% on reducing balance

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.

Fixed assets grants

Specific grants for the purchase of fixed assets receivable from local governments are recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Unspent grants are shown on the balance sheet as restricted funds.

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 Taxation

The charity is exempt from tax on its charitable activities.

1.9 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.

1.10 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.12 Legacies

Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received.

Residuary legacies are recognised as receivable once probate has been granted, provided that sufficient information has been received to enable valuation of the Charity's entitlement.

Reversionary interests involving a life tenant are not recognised due to the intrinsic uncertainties in valuing them.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	28,235	25,313
Grants receivable for core activities	750	720
	<u>28,985</u>	<u>26,033</u>

3 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,442	395
	<u>1,442</u>	<u>395</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Contributions towards transport costs	3,899	1,172
Gift Aid	3,412	2,409
Contributions towards food costs	18,051	12,656
	<u>25,362</u>	<u>16,237</u>

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure on charitable activities

	Running of Day Centre 2023 £	Running of Day Centre 2022 £
Direct costs		
Staff costs	54,041	32,202
Utilities	5,935	5,189
Insurance	2,306	2,606
Telephone	1,190	1,110
Postage and stationery	13	210
Office and premises expenses	3,233	3,742
Food costs	21,209	12,775
Motor running costs	9,046	6,091
Repairs and maintenance	4,057	7,600
Members' functions and activities	2,564	400
Cleaning	6,862	1,413
Depreciation	8,293	8,778
Other charitable expenditure	1,735	1,067
	<u>120,484</u>	<u>83,183</u>
Share of support and governance costs (see note 6)		
Governance	6,215	3,868
	<u>126,699</u>	<u>87,051</u>
Analysis by fund		
Unrestricted funds	<u>126,699</u>	<u>87,051</u>

6 Support costs allocated to activities

	2023 £	2022 £
Governance costs	<u>6,215</u>	<u>3,868</u>
Analysed between:		
Running of Day Centre	<u>6,215</u>	<u>3,868</u>

7 Trustees

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

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	5	2

Employment costs

	2023 £	2022 £
Wages and salaries	52,266	31,825
Other pension costs	1,775	377
	54,041	32,202

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

9 Taxation

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

10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2023	23,167	85,800	55,118	164,085
Additions	-	1,624	-	1,624
At 31 December 2023	23,167	87,424	55,118	165,709
Depreciation and impairment				
At 1 January 2023	20,850	75,350	49,512	145,712
Depreciation charged in the year	1,159	5,733	1,401	8,293
At 31 December 2023	22,009	81,083	50,913	154,005
Carrying amount				
At 31 December 2023	1,158	6,341	4,205	11,704
At 31 December 2022	2,317	10,450	5,606	18,373

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	5,803	2,400
Prepayments and accrued income	36,760	36,760
	<u>42,563</u>	<u>39,160</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,497	615
Other creditors	319	139
	<u>3,816</u>	<u>754</u>

13 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 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	<u>278,735</u>	<u>55,789</u>	<u>(126,699)</u>	<u>207,825</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
General funds	<u>323,121</u>	<u>42,665</u>	<u>(87,051)</u>	<u>278,735</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

15 Ultimate controlling party

The charity is controlled by the trustees.

16 Independent examination fee

The trustees agreed a fee of £1,500 excluding VAT (2022: £1,360) to be remunerated to the independent examiner.

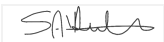
SIGNATURE CERTIFICATE



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Transaction Type Signature Request	Filename 2024-05-08_-_Ascot_District_Day_Care_Centre_Trust_-_2023_Accounts_-_B-ASC081.pdf
Sent At 08/05/2024 16:18 +01	Pages 17 pages
Executed At 09/05/2024 09:31 +01	Content Type application/pdf
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Distribution Method email	Original Checksum 9368bb5a469adda9b8e4a90fe68ca09f2593cce0ca52bf1506867aba6c49210e
Signed Checksum 544546e8d868229d5d822a58de5db76336dc517592126db58c3819fcf51a64c8	
Signer Sequencing Enabled	
Document Passcode Disabled	

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Graham Jennings	Status signed	Viewed At 09/05/2024 09:30 +01
Email graham.jennings@kirkrice.co.uk	Multi-factor Digital Fingerprint Checksum 10a11df825d648315e767bfc4147227ef9d26ea8725a3e0dd361a33a49df5f2d	Identity Authenticated At 09/05/2024 09:31 +01
Signer Sequence 2	IP Address 148.252.128.21	Signed At 09/05/2024 09:31 +01
Components 2	Device Mobile Safari via iOS	
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	Signature Reference ID AC166241	
Name Steven Heathcote	Status signed	Viewed At 09/05/2024 07:15 +01
Email sheathcote@ascotdaycentre.org	Multi-factor Digital Fingerprint Checksum db87f7030423224c4afa29ccd1ba92b21f041703464f0531b6bfd8551bbdff1	Identity Authenticated At 09/05/2024 07:17 +01
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	Signature Biometric Count 5	

SIGNER	E-SIGNATURE	EVENTS
Name Graham Jennings	Status signed	Viewed At 08/05/2024 16:21 +01
Email graham.jennings@kirkrice.co.uk	Multi-factor Digital Fingerprint Checksum 1eacf83ed2f95214b6d314682ad85eaa2071eff53129e1276550801fbed5978c	Identity Authenticated At 08/05/2024 16:21 +01
Signer Sequence 0	IP Address 167.98.238.90	Signed At 08/05/2024 16:21 +01
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AUDITS

TIMESTAMP	AUDIT
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08/05/2024 16:21 +01	Graham Jennings (graham.jennings@kirkrice.co.uk) viewed the document on Chrome via Windows from 167.98.238.90.
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08/05/2024 16:21 +01	Steven Heathcote (sheathcote@ascotdaycentre.org) was emailed a link to sign.
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09/05/2024 07:17 +01	Steven Heathcote (sheathcote@ascotdaycentre.org) authenticated via email on Safari via Mac from 195.235.99.235.
09/05/2024 07:18 +01	Steven Heathcote (sheathcote@ascotdaycentre.org) signed the document on Safari via Mac from 195.235.99.235.
09/05/2024 07:18 +01	Graham Jennings (graham.jennings@kirkrice.co.uk) was emailed a link to sign.
09/05/2024 09:30 +01	Graham Jennings (graham.jennings@kirkrice.co.uk) viewed the document on Mobile Safari via iOS from 148.252.128.21.
09/05/2024 09:31 +01	Graham Jennings (graham.jennings@kirkrice.co.uk) authenticated via email on Mobile Safari via iOS from 148.252.128.21.
09/05/2024 09:31 +01	Graham Jennings (graham.jennings@kirkrice.co.uk) signed the document on Mobile Safari via iOS from 148.252.128.21.

Accounts



Our Ref: B-ASC081/PRE201/JEN021/792554

14 September 2023

Mr S Heathcote
Ascot District Day Centre Trust
Chandler Centre
Bagshot Road
Sunninghill
Ascot
Berkshire
SL5 9PD

Dear Steven

Ascot District Day Centre Trust – Year End 31 December 2022

Please find attached the charity's accounts for the year ended 31 December 2022. I should be grateful if you would review the accounts and if satisfied please provide your approval by e-signing where indicated using our electronic signature system. Once you have signed, the system will automatically return the accounts to me so that we may add our firm's e-signature to the accountant's report.

When all parties have signed, you will receive an e-mail from the software confirming that the document has been executed and containing a link to view the document. **You should download a copy via the link and save on file for future reference – it may be difficult to retrieve a copy at a later date.**

If you have any queries, please do not hesitate to call.

Yours sincerely

Graham Jennings

Graham Jennings
Partner

AB



INVESTOR IN PEOPLE

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Berkshire SL5 7HP

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200 Upper Richmond Road
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ASCOT DISTRICT DAY CENTRE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

ASCOT DISTRICT DAY CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C Bateson Mrs E Fletcher Mr R Oliver Mr S Heathcote Mr R Ellison Ms Y Bruce Ms A Ross
Charity number	269845
Principal address	Chandler Centre Bagshot Road Sunninghill Ascot Berkshire SL5 9PD
Independent examiner	Kirk Rice LLP The Courtyard High Street Ascot Berkshire SL5 7HP

ASCOT DISTRICT DAY CENTRE TRUST

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Statement of financial activities	6
Balance sheet	7
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ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

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 and "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)" (effective 1 January 2019).

Objectives and activities

Public benefit requirement

The trustees have discussed the issue of public benefit and are confident that the breadth and scope of the work the Charity undertakes, as disclosed in this report, complies with Section 17 of the Charities Act 2011 and has due regard to the Charity Commissions general guidance on public benefit. The Charity is a public benefit entity.

Achievements and performance

The operations of the Trust are based at the Chandler Centre and consists of the one category of activity, that of the the Ascot District Day Centre.

The Day Centre uses the facilities of the Chandler Centre, the running costs and maintenance of which are paid by the Trust from Ascot District Day Centre funds. Activities include social activities and events at the Chandler Centre, as described below.

The Ascot District Day Centre

The Day Centre serves the elderly members of the local community, who pay a small annual membership fee which entitles them to have full use of the Centre and its amenities at a subsidised cost. Since the global Covid-19 pandemic, the Ascot Day Centre has been slowly increasing its activity back towards pre-pandemic levels. During the course of 2022, we have increased the number of days that the Centre is open to our members, from 2 up to 3 days/week and the intention is to open 5 days/week by the end of 2023.

Additionally, 2022 has seen an increase in the daily hours that the Day Centre is open (now 5 hours/day), and an increase in the variety of activities that are available (now including seated dance and hairdressing).

The Day Centre has been staffed by 3 permanent part-time employees during 2022, who are in turn well supported by volunteers. The number of staff will rise throughout 2023 as hours, days as membership numbers increase. Transport is provided for members between home and the Day Centre with the help of volunteer drivers. Lunch is cooked on site and provided each day at the Day Centre, together. A 'Meals on Wheels' service was also provided for those in the community who have a need – though this will cease in 2023.

Benefactors' Club

Since 2008, a Benefactors' Club has been in existence with a view to fund raising and improving the awareness of the Day Centre within the local community. Annual donations are sought from private and business members of the community and regular events are held to foster friendship and promote awareness. This has been a highly successful initiative with currently 120+ Benefactors who play a significant role in our fund-raising activities. The Benefactors' Club has an active social calendar, which attracts and engages its members.

PROCEDURES AND POLICY FOR GRANT MAKING

As policy, the Trust does not make grants.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

Reserves policy:

The recent global COVID-19 pandemic severely restricted income for 2 years and has highlighted the need for significant reserves to be in place. We have therefore updated our policy this year and propose to maintain Reserves in the form of Unrestricted Funds less Fixed Assets, as a percentage of expenditure at the level of between 150% and 200%.

At 31st December 2022, the Trust's Net Current Assets totalled £260,362 (2021 - £295,971). This as a percentage of total expenditure is 299% (2021 - 309%).

Investments policy:

All monies raised by and on behalf of the Trust shall be applied to further the objectives of the Trust and for no other purpose.

The outsourced financial management service shall maintain proper accounts, which are independently examined annually by qualified accountants. Management accounts are submitted to the Board of Trustees at least quarterly.

The current investment policy as agreed by the Board of Trustees is for surplus funds to be held in bank deposit accounts and in the COIF Charities Deposit Fund.

FUTURE PLANS

The trustees intend that the existing manner in which the Day Centre runs and the services it provides will continue, providing a safe environment for our members. Improvements and repairs to the infrastructure, fixtures and fittings have been made to ensure high standards are maintained. Staff are sent on periodic courses, to ensure that they keep up to date with changes and improvements in the welfare of the elderly plus Food Hygiene requirements.

The trustees are also considering a proposal to make structural changes to the Day Centre building, in order to improve office and toilet facilities.

Structure, governance and management

Names of trustees:

From 1 January 2022 to the date of this report, the trustees of the Charity have been as shown.

Mrs C Bateson

Mrs E Fletcher

Mr J Upperton

(Resigned 17 May 2022)

Mrs R Flanders

(Resigned 6 March 2023)

Mr R Oliver

Mr S Heathcote

Mr R Ellison

Ms Y Bruce

(Appointed 20 September 2022)

Ms A Ross

(Appointed 20 September 2022)

Trustee selection method:

The Charity's trustees are elected at each annual general meeting of the Trust or are co-opted by the extant trustees during the year.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operational and financial matters, and have set up appropriate procedures to reduce exposure to those risks.

Names of the Charity's custodian trustees:

The trustees for the Charity (during the period from 1 January 2022 to 31 December 2022 were:

- Mrs E Fletcher
- Mr J Upperton - Resigned 17 May 2022

The existing constitution, which was prepared in 1975, has been reviewed by the trustees to ensure it meets current practice.

HISTORY, OBJECTIVES AND ACTIVITIES OF THE CHARITY

The Ascot District Day Centre was established in 1975 by Dr G Chandler, a local GP and other like-minded members of the community with the objective of promoting the welfare of the aged and the other inhabitants as the Trust shall determine, of the parishes of North Ascot, South Ascot, Sunninghill, Sunningdale and Winkfield. Membership is open to anyone without distinction over the age of 50.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:

269845

Registered in England and Wales

Principle Address

Chandler Centre
Bagshot Road
Sunninghill
Ascot
Berkshire
SL5 9PD

The Trust Deed gives the trustees the power to apply all funds raised in such a manner as they think fit providing it is applied to further the objects of the Trust and for no other purpose.

In this manner, the trustees will ensure that proper maintenance of the Trust's assets is undertaken and identify appropriate projects for the improvement of the welfare of its members.

The trust holds a Lease for 60 years from 1977 with the Royal Borough of Windsor & Maidenhead at a peppercorn rent. On 19 December 2019 the Cabinet of the Royal Borough of Windsor & Maidenhead approved the Surrender and Renewal of the Lease for Ascot Day Centre Trust for a term of 117 years at a peppercorn rent. Negotiations over the new Lease are still ongoing.

Professional advisors:

- The Charity's bank is Barclays Bank plc.
- The Charity's accountants are Kirk Rice LLP, Ascot.
- The Charity's solicitors are Blandy & Blandy Ltd, Reading.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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



.....

Mr S Heathcote

Trustee

Dated: 18/09/2023

ASCOT DISTRICT DAY CENTRE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASCOT DISTRICT DAY CENTRE TRUST

I report to the trustees on my examination of the financial statements of Ascot District Day Centre Trust (the charity) for the year ended 31 December 2022.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 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 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 in order to enable a proper understanding of the financial statements to be reached.

Graham Jennings

Mr GMD Jennings FCCA CTA
Kirk Rice LLP

The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated: 18/09/2023

ASCOT DISTRICT DAY CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	26,033	229,130
Charitable activities	3	16,237	21,705
Investments	4	395	10
Total income		42,665	250,845
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Running of Day Centre	5	87,051	95,849
Total charitable expenditure		87,051	95,849
Net (expenditure)/income for the year/ Net movement in funds		(44,386)	154,996
Fund balances at 1 January 2022		323,121	168,125
Fund balances at 31 December 2022		278,735	323,121

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ASCOT DISTRICT DAY CENTRE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		18,373		27,150
Current assets					
Debtors	10	39,160		39,273	
Cash at bank and in hand		221,956		259,475	
		<u>261,116</u>		<u>298,748</u>	
Creditors: amounts falling due within one year	11	<u>(754)</u>		<u>(2,777)</u>	
Net current assets			260,362		295,971
Total assets less current liabilities			<u>278,735</u>		<u>323,121</u>
Income funds					
Unrestricted funds - general			278,735		323,121
			<u>278,735</u>		<u>323,121</u>

The financial statements were approved by the Trustees on 18/09/2023



.....
Mr S Heathcote
Trustee

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Ascot District Day Centre Trust is a charitable trust.

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" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

Restricted funds are subject to specific conditions by donors 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.

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

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

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:

Leasehold land and buildings	5% on cost
Fixtures and fittings	20% on cost
Motor vehicles	25% on reducing balance

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.

Fixed assets grants

Specific grants for the purchase of fixed assets receivable from local governments are recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Unspent grants are shown on the balance sheet as restricted funds.

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 Taxation

The charity is exempt from tax on its charitable activities.

1.9 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.

1.10 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.12 Legacies

Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received.

Residuary legacies are recognised as receivable once probate has been granted, provided that sufficient information has been received to enable valuation of the Charity's entitlement.

Reversionary interests involving a life tenant are not recognised due to the intrinsic uncertainties in valuing them.

2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	25,313	224,939
Government grants	720	-
JRS Grants	-	4,191
	<u>26,033</u>	<u>229,130</u>

3 Charitable activities

	2022 £	2021 £
Raised at Day Centre	-	1,750
Contributions towards transport costs	1,172	138
Gift Aid	2,409	2,500
Contributions towards food costs	12,656	17,317
	<u>16,237</u>	<u>21,705</u>

4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>395</u>	<u>10</u>

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities

	Running of Day Centre 2022 £	Running of Day Centre 2021 £
Staff costs	32,202	38,312
Utilities	5,189	5,430
Insurance	2,606	2,190
Telephone	1,110	916
Postage and stationery	210	169
Office and premises expenses	3,742	4,701
Food costs	12,775	15,245
Motor running costs	6,091	5,822
Repairs and maintenance	7,600	2,792
Members' functions and activities	400	-
Computer costs	-	291
Cleaning	1,413	1,205
Depreciation	8,778	9,401
Other charitable expenditure	1,067	571
	<u>83,183</u>	<u>87,045</u>
Share of governance costs (see note 6)	<u>3,868</u>	<u>8,804</u>
	<u>87,051</u>	<u>95,849</u>

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy and legal costs	-	3,868	3,868	8,804
	<u>-</u>	<u>3,868</u>	<u>3,868</u>	<u>8,804</u>
Analysed between Charitable activities	-	3,868	3,868	8,804
	<u>-</u>	<u>3,868</u>	<u>3,868</u>	<u>8,804</u>

7 Trustees

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

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	2	3

Employment costs

	2022 £	2021 £
Wages and salaries	31,825	37,968
Other pension costs	377	344
	32,202	38,312

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

9 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2022	23,167	85,800	55,118	164,085
At 31 December 2022	23,167	85,800	55,118	164,085
Depreciation and impairment				
At 1 January 2022	19,692	69,599	47,644	136,935
Depreciation charged in the year	1,158	5,751	1,868	8,777
At 31 December 2022	20,850	75,350	49,512	145,712
Carrying amount				
At 31 December 2022	2,317	10,450	5,606	18,373
At 31 December 2021	3,475	16,201	7,474	27,150

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	2,400	2,513
Prepayments and accrued income	36,760	36,760
	<u>39,160</u>	<u>39,273</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	430
Trade creditors	615	1,025
Other creditors	139	103
Accruals and deferred income	-	1,219
	<u>754</u>	<u>2,777</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

13 ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees.

14 PRESENTATION CURRENCY

The presentation currency of the financial statements is the Pound Sterling (£).

15 INDEPENDENT EXAMINER FEE

The trustees agreed a fee of £1,080 including VAT (2021: £1,080) to be remunerated to the independent examiner.

SIGNATURE CERTIFICATE



REFERENCE NUMBER
71205A8D-0299-472E-A29B-E0D71844BF32

TRANSACTION DETAILS	DOCUMENT DETAILS
Reference Number 71205A8D-0299-472E-A29B-E0D71844BF32	Document Name 2023-09-14 - Ascot District Day Centre Trust 2022 Accounts - B-ASC081
Transaction Type Signature Request	Filename 2023-09-14_-_Ascot_District_Day_Centre_Trust_2022_Accounts_-_B-ASC081.pdf
Sent At 14/09/2023 16:07 +01	Pages 17 pages
Executed At 18/09/2023 16:41 +01	Content Type application/pdf
Identity Method email	File Size 1.03 MB
Distribution Method email	Original Checksum d7998bbfed37a4ce3bb5bde0c67d5941e0e97171fb8a0ed4a66a8625fc08ece0
Signed Checksum a1f577743204a17b236927d199facede651384dbc12b4259c3238af694201262	
Signer Sequencing Enabled	
Document Passcode Disabled	

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
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Email graham.jennings@kirkrice.co.uk	Multi-factor Digital Fingerprint Checksum b6b31f6f65253801039fea5062023db8a57fa25daf0d7a0d6b6f8991989451f9	Identity Authenticated At 18/09/2023 16:41 +01
Signer Sequence 3	IP Address 167.98.238.90	Signed At 18/09/2023 16:41 +01
Components 2	Device Chrome via Windows	
	Typed Signature 	
	Signature Reference ID 495109A5	
Name Steven Heathcote	Status signed	Viewed At 18/09/2023 16:35 +01
Email sheathcote@ascotdaycentre.org	Multi-factor Digital Fingerprint Checksum 6a4c833844b185f7bbbef13c094ac9e0f1eeb9493e77bda4138a7d65b0bff6c7	Identity Authenticated At 18/09/2023 16:39 +01
Signer Sequence 2	IP Address 146.200.51.38	Signed At 18/09/2023 16:39 +01
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	Drawn Signature 	
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	Signature Biometric Count 6	

SIGNER	E-SIGNATURE	EVENTS
Name Graham Jennings	Status signed	Viewed At 14/09/2023 16:16 +01
Email graham.jennings@kirkrice.co.uk	Multi-factor Digital Fingerprint Checksum 9d728d269108787468ae444ecd4ffff3afe6689a44d53aeffa823c10ad73f7af	Identity Authenticated At 14/09/2023 16:16 +01
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	Typed Signature 	
	Signature Reference ID 22339BC8	

Name Adrian Barron	Status signed	Viewed At 14/09/2023 16:13 +01
Email adrian.barron@kirkrice.co.uk	Multi-factor Digital Fingerprint Checksum dfc050c44f89b1af8f2e3610f5638265eb75eb020e5a089dc809e10a3a9656b0	Identity Authenticated At 14/09/2023 16:14 +01
Signer Sequence 0	IP Address 167.98.238.90	Signed At 14/09/2023 16:14 +01
Components 1	Device Chrome via Windows	

AUDITS

TIMESTAMP	AUDIT
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ASCOT DISTRICT DAY CENTRE TRUST

England & Wales - Charity number 269845

Accounts

ASCOT DISTRICT DAY CENTRE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

ASCOT DISTRICT DAY CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C Bateson Mrs E Fletcher Mrs R Flanders Mr R Oliver Mr S Heathcote Mr R Ellison
Charity number	269845
Principal address	Chandler Centre Bagshot Road Sunninghill Ascot Berkshire SL5 9PD
Independent examiner	Kirk Rice LLP The Courtyard High Street Ascot Berkshire SL5 7HP

ASCOT DISTRICT DAY CENTRE TRUST

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The trustees have adopted the provisions of 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) (effective 1 January 2015).

Objectives and activities

Public benefit requirement

The trustees have discussed the issue of public benefit and are confident that the breadth and scope of the work the Charity undertakes, as disclosed in this report, complies with Section 17 of the Charities Act 2011 and has due regard to the Charity Commissions general guidance on public benefit. The Charity is a public benefit entity.

Achievements and performance

The operations of the Trust are based at the Chandler Centre and consists of the one category of activity, that of the the Ascot District Day Centre.

The Day Centre uses the facilities of the Chandler Centre, the running costs and maintenance of which are paid by the Trust from Ascot District Day Centre funds. Activities include usual day care activities and events at the Chandler Centre, as described below.

The Ascot District Day Centre

The Ascot District Day Centre prior prior to the pandemic operated daily, Monday to Friday, and served the elderly members of the community, who pay a small annual subscription which entitled them to have full use of the Centre and its amenities.

As a result of the pandemic, the normal services provided by the Day Centre were very restricted but to maintain contacts with our Members, the Meals on Wheels Service operated by providing meals up to seven days a week from January 2021 until the Day Centre re-opened in September 2021 on Tuesdays and Thursdays.

The Day Centre is staffed by 3 permanent part-time employees, who are in turn well supported by volunteers. Transport is provided for members between home and the Day Centre with the help of volunteer drivers. Lunch is provided each day at the Day Centre, together with a 'Meals on Wheels' service for those in the community who have a need.

Day Care Plus

The Day Care Plus (DCP) functioned primarily for the frail elderly members of the community on Saturdays and was run with voluntary help. The service did not operate in 2021 and has now been discontinued as a separate activity.

Benefactors' Club

In Summer 2008 a Benefactors' Club was formed with a view to fund raising and improving the awareness of the Day Centre within the local community. Annual donations are sought from private and business members of the community and regular events are held to foster friendship and promote awareness. This has been a highly successful initiative with currently 120 Benefactors (2020: 126) who play a significant role in our fund-raising activities. During the pandemic the only organised event was in October 2021 with a lunch and theatre visit in Sonning.

PROCEDURES AND POLICY FOR GRANT MAKING

As policy, the Trust does not make grants.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Reserves policy:

The policy's aim is to maintain Reserves in the form of Unrestricted Funds less Fixed Assets, as a percentage of expenditure at the level of between 50% and 60%.

At 31st December 2021, the Trust's Net Current Assets totalled £298,748 (2020 - £146,528). This as a percentage of total expenditure is 309% (2020 136%).

Investments policy:

All monies raised by and on behalf of the Trust shall be applied to further the objectives of the Trust and for no other purpose.

The outsourced financial management service shall maintain proper accounts, which are independently examined annually by qualified accountants. Management accounts are submitted to the Board of Trustees at least quarterly.

The current investment policy as agreed by the Board of Trustees is for surplus funds to be held in bank deposit accounts and in the COIF Charities Deposit Fund.

FUTURE PLANS

The trustees intend that the existing manner in which the Day Centre runs and the services it provides will continue once the Day Centre is able to reopen with a safe environment for our Members. Improvements and repairs to the infrastructure, fixtures and fittings have been made to ensure high standards are maintained. Staff are normally sent on periodic courses, to ensure that they keep up to date with changes and improvements in the welfare of the elderly plus Food Hygiene requirements.

Structure, governance and management

Names of trustees:

From 1 January 2021 to the date of this report, the trustees of the Charity have been as shown.

Mrs C Bateson

Mrs E Fletcher

Mr J Upperton

(Resigned 17 May 2022)

Mrs R Flanders

Mr R Oliver

Mr S Heathcote

Mr R Ellison

Trustee selection method:

The Charity's trustees are elected at each annual general meeting of the Trust or are co-opted by the extant trustees during the year.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operational and financial matters, and have set up appropriate procedures to reduce exposure to those risks.

Names of the Charity's custodian trustees:

The trustees for the Charity (during the period from 1 January 2021 to 31 December 2021 were:

- Mrs E Fletcher

- Mr J Upperton - Resigned 17 May 2022

The existing constitution, which was prepared in 1975, has been reviewed by the trustees to ensure it meets current practice.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

HISTORY, OBJECTIVES AND ACTIVITIES OF THE CHARITY

The Ascot District Day Centre was established in 1975 by Dr G Chandler, a local GP and other like-minded members of the community with the objective of promoting the welfare of the aged and the other inhabitants as the Trust shall determine, of the parishes of North Ascot, South Ascot, Sunninghill, Sunningdale and Winkfield. Membership is open to anyone without distinction over the age of 50.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:

269845

Registered in England and Wales

Principle Address

Chandler Centre
Bagshot Road
Sunninghill
Ascot
Berkshire
SL5 9PD

The Centre was open on Tuesdays and Thursdays from September 2021 and members are collected from their homes daily by the Centre's two minibuses. Limited activities and services were provided due to the pandemic. The meals on wheels service was provided to Members at home six days a week.

Day Care Plus did not operate in 2021 and has now been discontinued as a separate service.

The Trust Deed gives the trustees the power to apply all funds raised in such a manner as they think fit providing it is applied to further the objects of the Trust and for no other purpose.

In this manner, the trustees will ensure that proper maintenance of the Trust's assets is undertaken and identify appropriate projects for the improvement of the welfare of its members.

The trust holds a Lease for 60 years from 1977 with the Royal Borough of Windsor & Maidenhead at a peppercorn rent. On 19 December 2019 the Cabinet of the Royal Borough of Windsor & Maidenhead approved the Surrender and Renewal of the Lease for Ascot Day Centre Trust for a term of 117 years at a peppercorn rent. Negotiations over the new Lease are still ongoing.

Professional advisors:

- The Charity's bank is Barclays Bank plc, Ascot branch.
- The Charity's accountants are Kirk Rice LLP, Ascot.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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



.....
Mr S Heathcote

Trustee

Dated: 21/10/2022

ASCOT DISTRICT DAY CENTRE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASCOT DISTRICT DAY CENTRE TRUST

I report to the trustees on my examination of the financial statements of Ascot District Day Centre Trust (the charity) for the year ended 31 December 2021.

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 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA CTA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 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 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 in order to enable a proper understanding of the financial statements to be reached.

Graham Jennings

Mr GMD Jennings FCCA CTA
Kirk Rice LLP

The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated: 21/10/2022

ASCOT DISTRICT DAY CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	229,130	53,694
Charitable activities	3	21,705	31,974
Investments	4	10	307
Total income		250,845	85,975
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Running of Day Centre	5	95,849	106,557
Total charitable expenditure		95,849	106,557
Net income/(expenditure) for the year/ Net movement in funds		154,996	(20,582)
Fund balances at 1 January 2021		168,125	188,707
Fund balances at 31 December 2021		323,121	168,125

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ASCOT DISTRICT DAY CENTRE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		27,150		23,688
Current assets					
Debtors	10	39,273		44,199	
Cash at bank and in hand		259,475		102,329	
		<u>298,748</u>		<u>146,528</u>	
Creditors: amounts falling due within one year	11	<u>(2,777)</u>		<u>(2,091)</u>	
Net current assets			295,971		144,437
Total assets less current liabilities			<u>323,121</u>		<u>168,125</u>
Income funds					
Unrestricted funds - general			323,121		168,125
			<u>323,121</u>		<u>168,125</u>

The financial statements were approved by the Trustees on 21/10/2022



.....
Mr S Heathcote
Trustee

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Ascot District Day Centre Trust is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

The Covid 19 pandemic meant that to protect our members, the Day Centre was closed on 18 March 2020. Staff and volunteers continue to provide a 7 days a week meals on wheels service to our members. The trustees are confident that the financial resources of the Ascot District Day Centre together with the ongoing support of the Benefactors and local community will continue throughout the crisis.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

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

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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:

Leasehold land and buildings	5% on cost
Fixtures and fittings	20% on cost
Motor vehicles	25% on reducing balance

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.

Fixed assets grants

Specific grants for the purchase of fixed assets receivable from local governments are recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Unspent grants are shown on the balance sheet as restricted funds.

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 Taxation

The charity is exempt from tax on its charitable activities.

1.9 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.

1.10 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.12 Legacies

Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received.

Residuary legacies are recognised as receivable once probate has been granted, provided that sufficient information has been received to enable valuation of the Charity's entitlement.

Reversionary interests involving a life tenant are not recognised due to the intrinsic uncertainties in valuing them.

2 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	224,939	52,838
JRS Grant	4,191	856
	<u>229,130</u>	<u>53,694</u>

3 Charitable activities

	2021 £	2020 £
Raised at Day Centre	1,750	1,254
Contributions towards transport costs	138	977
Gift Aid	2,500	2,997
Contributions towards food costs	17,317	26,746
	<u>21,705</u>	<u>31,974</u>

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	10	307

5 Charitable activities

	Running of Day Centre 2021 £	Running of Day Centre 2020 £
Staff costs	38,312	47,331
Utilities	5,430	5,780
Insurance	2,190	2,284
Telephone	916	881
Postage and stationery	169	388
Office and premises expenses	4,701	5,485
Food costs	15,245	20,370
Day Care Plus nursing disbursements	-	1,630
Motor running costs	5,822	6,986
Repairs and maintenance	2,792	1,380
Members' functions and activities	-	1,259
Computer costs	291	550
Cleaning	1,205	2,420
Depreciation	9,401	7,935
Profit/(Loss) on sale of tangible assets	-	(851)
Other charitable expenditure	571	-
	87,045	103,828
Share of governance costs (see note 6)	8,804	2,729
	95,849	106,557

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Accountancy and legal costs	-	8,804	8,804	-	2,729
	-	8,804	8,804	-	2,729
Analysed between Charitable activities	-	8,804	8,804	-	2,729

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	3	4
Employment costs	2021 £	2020 £
Wages and salaries	37,968	47,014
Other pension costs	344	317
	38,312	47,331

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

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2021	23,167	72,937	55,118	151,222
Additions	-	12,863	-	12,863
At 31 December 2021	23,167	85,800	55,118	164,085
Depreciation and impairment				
At 1 January 2021	18,534	63,848	45,153	127,535
Depreciation charged in the year	1,158	5,751	2,491	9,400
At 31 December 2021	19,692	69,599	47,644	136,935
Carrying amount				
At 31 December 2021	3,475	16,201	7,474	27,150
At 31 December 2020	4,634	9,089	9,965	23,688

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	2,513	4,199
Prepayments and accrued income	36,760	40,000
	39,273	44,199

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	430	-
Trade creditors	1,025	995
Other creditors	103	97
Accruals and deferred income	1,219	999
	2,777	2,091

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2021***

13 ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees.

14 PRESENTATION CURRENCY

The presentation currency of the financial statements is the Pound Sterling (£).

15 INDEPENDENT EXAMINER FEE

The trustees agreed a fee of £1,080 including VAT (2020: £1,080) to be remunerated to the independent examiner.

ASCOT DISTRICT DAY CENTRE TRUST

England & Wales - Charity number 269845

Accounts

ASCOT DISTRICT DAY CENTRE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

ASCOT DISTRICT DAY CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Bateson E Fletcher J Upperton R Flanders R Oliver S Heathcote R Ellison
Charity number	269845
Principal address	Chandler Centre Bagshot Road Sunninghill Ascot Berkshire SL5 9PD
Independent examiner	Kirk Rice LLP The Courtyard High Street Ascot Berkshire SL5 7HP

ASCOT DISTRICT DAY CENTRE TRUST

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ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

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 and "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) (effective 1 January 2019)".

Mrs June Martin MBE, Margarrete Golding Medal of Service.

Sadly, June passed away in July 2020. She was one of the original Founder Trustees in 1975 with Dr Chandler GP. Over the last 46 years, she has been the driving force of the Day Centre. Initially serving as Secretary for many years before becoming Chairman in 1991. Over the last 15 years, June initiated and ran Day Care Plus on Saturdays for the frailer members of the community and has been Life President of the Ascot District Day Centre during this time.

Her service and support for the local community over nearly 50 years was recognised by The Queen and Rotary International with the award of her MBE and Margarite Medal of Service by Rotary International.

June was delighted 3 years ago in April to be invited to celebrate the Queen's 90th birthday in Windsor as June's own 90th birthday was in the same month.

Mrs June Martin will be sorely missed by our Members, Benefactors, Staff and Trustees. Her service to the local community will be remembered and appreciated by all.

Objectives and activities

Public benefit requirement

The trustees have discussed the issue of public benefit and are confident that the breadth and scope of the work the Charity undertakes, as disclosed in this report, complies with Section 17 of the Charities Act 2011 and has due regard to the Charity Commissions general guidance on public benefit. The Charity is a public benefit entity.

Achievements and performance

The operations of the Trust are based at the Chandler Centre and can be divided into two categories of activity:

- The Ascot District Day Centre
- Day Care Plus.

Both activities use the facilities of the Chandler Centre, the running costs and maintenance of which are paid by the Trust from Ascot District Day Centre funds. Activities include usual day care activities and events at the Chandler Centre, as described below.

The Ascot District Day Centre

The Ascot District Day Centre operates daily, from Monday to Friday, and serves primarily the elderly members of the community, who pay a small annual subscription which entitles them to have full use of the Centre and its amenities. The Day Centre is staffed by 3 permanent part-time employees, who are in turn well supported by volunteers. Transport is provided for members between home and the Day Centre with the help of volunteer drivers. Lunch is provided each day at the Day Centre, together with a 'Meals on Wheels' service for those in the community who have a need.

As a result of the pandemic, the normal services provided by the Day Centre have been very restricted but to maintain contacts with our Members, the Meals on Wheels Service operated by providing meals up to seven days a week from March 2020 until the Day Centre closed for the Christmas break.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Day Care Plus

Day Care Plus (DCP) functions primarily for the frail elderly members of the community. DCP operates on Saturdays and is run with voluntary help. A prime intent of DCP is to provide respite for carers. Transport is provided for participants between home and the Chandler Centre, with the help of volunteer drivers. Lunch is provided at the Chandler Centre, together with a 'Meals on Wheels' service for those in the community who have a need.

Benefactors' Club

In Summer 2008 a Benefactors' Club was formed with a view to fund raising and improving the awareness of the Day Centre within the local community. Annual donations are sought from private and business members of the community and regular events are held to foster friendship and promote awareness. This has been a highly successful initiative with currently 126 Benefactors (2019: 124) who play a significant role in our fund-raising activities.

Financial review

Reserves policy:

The policy's aim is to maintain Reserves in the form of Unrestricted Funds less Fixed Assets, as a percentage of expenditure at the level of between 50% and 60%.

At 31st December 2020, the Trust's Net Current Assets totalled £144,437 (2019 - £157,084). This as a percentage of total expenditure is 136% (2019 121%).

Investments policy:

All monies raised by and on behalf of the Trust shall be applied to further the objectives of the Trust and for no other purpose.

The honorary treasurer shall maintain proper accounts, which are independently examined annually by qualified accountants. Management accounts are submitted to the Board of Trustees at least quarterly.

The current investment policy as agreed by the Board of Trustees is for surplus funds to be held in bank deposit accounts and in the COIF Charities Deposit Fund.

FUTURE PLANS

The trustees intend that the existing manner in which the Day Centre runs and the services it provides will continue once the Day Centre is able to reopen with a safe environment for our Members. Improvements and repairs to the infrastructure, fixtures and fittings have been made to ensure high standards are maintained. Staff are sent on periodic courses, to ensure that they keep up to date with changes and improvements in the welfare of the elderly plus Food Hygiene requirements.

Structure, governance and management

Names of trustees:

From 1 January 2019 to the date of this report, the trustees of the Charity have been as shown.

C Bateson

J Martin

(Deceased 3 July 2020)

E Fletcher

J Upperton

R Flanders

A Rainsborough

(Resigned 24 July 2020)

R Oliver

S Heathcote

R Ellison

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Trustee selection method:

The Charity's trustees are elected at each annual general meeting of the Trust or are co-opted by the extant trustees during the year.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operational and financial matters, and have set up appropriate procedures to reduce exposure to those risks.

Names of the Charity's custodian trustees:

The trustees for the Charity (during the period from 1 January 2020 to 31 December 2020 were:

- Mrs J Martin – Deceased 3 July 2020
- Mrs E Fletcher
- Mr J Upperton

The existing constitution, which was prepared in 1975, has been reviewed by the trustees to ensure it meets current practice.

HISTORY, OBJECTIVES AND ACTIVITIES OF THE CHARITY

The Ascot District Day Centre was established in 1975 by Dr G Chandler, a local GP and other like-minded members of the community with the objective of promoting the welfare of the aged and the other inhabitants as the Trust shall determine, of the parishes of North Ascot, South Ascot, Sunninghill, Sunningdale and Winkfield. Membership is open to anyone without distinction over the age of 50.

The Centre is open on weekdays and members are collected from their homes daily by the Centre's two minibuses. Various activities and services are provided as outlined in the Achievements and Performance section.

On Saturdays, the Centre provides food, care and support for the very frail through Day Care Plus, which allows their carers to take a rest day.

The Trust Deed gives the trustees the power to apply all funds raised in such a manner as they think fit providing it is applied to further the objects of the Trust and for no other purpose.

In this manner, the trustees will ensure that proper maintenance of the Trust's assets is undertaken and identify appropriate projects for the improvement of the welfare of its members.

The trust holds a Lease for 60 years from 1977 with the Royal Borough of Windsor & Maidenhead at a peppercorn rent. On 19 December 2019 the Cabinet of the Royal Borough of Windsor & Maidenhead approved the Surrender and Renewal of the Lease for Ascot Day Centre Trust for a term of 117 years at a peppercorn rent. Negotiations over the new Lease are still ongoing.

Professional advisors:

- The Charity's bank is Barclays Bank plc, Ascot branch.
- The Charity's accountants are Kirk Rice LLP, Ascot.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

ASCOT DISTRICT DAY CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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

J Upperton

.....

J Upperton

Trustee

Dated: 09/04/2021

ASCOT DISTRICT DAY CENTRE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASCOT DISTRICT DAY CENTRE TRUST

I report to the trustees on my examination of the financial statements of Ascot District Day Centre Trust (the charity) for the year ended 31 December 2020.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 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 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 in order to enable a proper understanding of the financial statements to be reached.

Graham Jennings

Mr GMD Jennings FCCA CTA
Kirk Rice LLP

The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated: 12/04/2021

ASCOT DISTRICT DAY CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Donations and legacies	2	53,694	90,959
Charitable activities	3	31,974	46,539
Investments	4	307	556
Total income		<u>85,975</u>	<u>138,054</u>
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Running of Day Centre	5	106,557	154,372
Total charitable expenditure		<u>106,557</u>	<u>154,372</u>
Net expenditure for the year/ Net movement in funds		(20,582)	(16,318)
Fund balances at 1 January 2020		<u>188,707</u>	<u>205,025</u>
Fund balances at 31 December 2020		<u><u>168,125</u></u>	<u><u>188,707</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ASCOT DISTRICT DAY CENTRE TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		23,688		31,623
Current assets					
Debtors	11	44,199		44,113	
Cash at bank and in hand		102,329		122,084	
		<u>146,528</u>		<u>166,197</u>	
Creditors: amounts falling due within one year	12	<u>(2,091)</u>		<u>(9,113)</u>	
Net current assets			144,437		157,084
Total assets less current liabilities			<u>168,125</u>		<u>188,707</u>
Income funds					
Unrestricted funds - general			168,125		188,707
			<u>168,125</u>		<u>188,707</u>

The financial statements were approved by the Trustees on 08/04/2021


.....
J Upperton
Trustee

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Ascot District Day Centre Trust is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

The Covid 19 pandemic meant that to protect our members, the Day Centre was closed on 18 March 2020. Staff and volunteers continue to provide a 7 days a week meals on wheels service to our members. The trustees are confident that the financial resources of the Ascot District Day Centre together with the ongoing support of the Benefactors and local community will continue throughout the crisis.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

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

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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:

Leasehold land and buildings	5% on cost
Fixtures and fittings	20% on cost
Motor vehicles	25% on reducing balance

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 net income/(expenditure) for the year.

Fixed assets grants

Specific grants for the purchase of fixed assets receivable from local governments are recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Unspent grants are shown on the balance sheet as restricted funds.

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 Taxation

The charity is exempt from tax on its charitable activities.

1.9 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.

1.10 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.12 Legacies

Pecuniary legacies are recognised as receivable once probate has been granted and notification has been received.

Residuary legacies are recognised as receivable once probate has been granted, provided that sufficient information has been received to enable valuation of the Charity's entitlement.

Reversionary interests involving a life tenant are not recognised due to the intrinsic uncertainties in valuing them.

2 Donations and legacies

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Donations and gifts	52,838	90,959
JRS Grant	856	-
	<u>53,694</u>	<u>90,959</u>

3 Charitable activities

	2020 £	2019 £
Raised at Day Centre	1,254	6,307
Contributions towards transport costs	977	4,320
Gift Aid	2,997	3,513
Contributions towards food costs	26,746	32,399
	<u>31,974</u>	<u>46,539</u>

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	307	556

5 Charitable activities

	Running of Day Centre 2020 £	Running of Day Centre 2019 £
Staff costs	47,331	48,795
Utilities	5,780	6,280
Insurance	2,284	2,090
Telephone	881	1,314
Postage and stationery	388	568
Office and premises expenses	5,485	6,485
Food costs	20,370	26,257
Day Care Plus nursing disbursements	1,630	7,444
Motor running costs	6,986	11,184
Repairs and maintenance	1,380	13,533
Members' functions and activities	1,259	4,111
Members' holiday costs	-	4,181
Computer costs	550	1,073
Cleaning	2,420	9,790
Depreciation	7,935	8,898
Profit/(Loss) on sale of tangible assets	(851)	293
	103,828	152,296
Share of governance costs (see note 6)	2,729	2,076
	106,557	154,372

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Accountancy and legal costs	-	2,729	2,729	-	2,076	2,076
	-	2,729	2,729	-	2,076	2,076
Analysed between Charitable activities	-	2,729	2,729	-	2,076	2,076

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	4	6
Employment costs	2020 £	2019 £
Wages and salaries	47,014	48,554
Other pension costs	317	241
	47,331	48,795

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

9 Redundancy

During the year the charity made 2 members of staff redundant. Total redundancy payment were £2,289 and are disclosed within total wages costs

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 January 2020	23,167	72,937	55,118	151,222
At 31 December 2020	23,167	72,937	55,118	151,222
Depreciation and impairment				
At 1 January 2020	17,375	60,393	41,831	119,599
Depreciation charged in the year	1,158	3,455	3,322	7,935
At 31 December 2020	18,533	63,848	45,153	127,534
Carrying amount				
At 31 December 2020	4,634	9,089	9,965	23,688
At 31 December 2019	5,792	12,544	13,287	31,623

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	-	600
Other debtors	4,199	3,513
Prepayments and accrued income	40,000	40,000
	44,199	44,113

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	995	2,224
Other creditors	97	106
Accruals and deferred income	999	6,783
	2,091	9,113

13 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

ASCOT DISTRICT DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2020***

14 ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees.

15 PRESENTATION CURRENCY

The presentation currency of the financial statements is the Pound Sterling (£).

16 INDEPENDENT EXAMINER FEE

The trustees agreed a fee of £1,080 including VAT (2019: £1,080) to be remunerated to the independent examiner.