

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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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

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<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.