

Registered number
0273988

Frome and District Day Centre

Accounts

31 March 2022

Frome and District Day Centre
Charity Information

Trustees

P Dayman-Johns - Chairman
L Axford - Treasurer
L Witcomb - Secretary

Committee Members

Margaret Binney
Ann Dineen
Christine Grant
Clint Grant
Ann Hayton
John Hayton
Marika Morris
Anthony Newlyn
Clive Taylor
Caroline Wilson

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Examiners

R. E. Froud & Associates Ltd
61 Robins Lane
Frome
Somerset
BA11 3ET

Registered office

22 Magnolia Close
Frome
Somerset
BA11 2TT

Charity number

0273988

Frome and District Day Centre
Charity number: 0273988
Trustees' Annual Report

The Trustees present their annual report and accounts for the year ended 31 March 2022

The Board of Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

OBJECTIVES AND ACTIVITIES

To promote the welfare of the aged within the Frome area, and in particular the Day Centre may provide a meeting place, facilities for meals, and other services and facilities for the benefit of the aged.

ACHIEVEMENTS AND PERFORMANCE

A good attendance at lunches has continued. Monthly outings and a holiday were arranged. Activities provided included bingo, and speakers on health, history and finance.

PUBLIC BENEFIT

The charity improves the lives and health of older people and brings them into contact with younger people for mutual benefit.

FINANCIAL REVIEW

The charity made an operational deficit of £16,252 (2021 - deficit £6,378)

The unrestricted operating fund represents the charity's free reserves, which are retained to provide funding for charitable activities and running costs of the centre. This fund has decreased to £51,701 (2021 - £67,953)

RESERVES POLICY

The reserve policy is to hold unrestricted reserves sufficient to cover 12 months operating expenses.

PLANS FOR FUTURE PERIODS

The charity will continue the current range of activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Frome and District Day Centre was formed as an unincorporated charity on 16 May 1977. Its constitution was adopted on that date and was subsequently amended on 5 April 2001.

Appointment of trustees

The Trustees are appointed to hold office for one year and are elected by the Council of the Day Centre at the annual general meeting. The Council consists of all the paid up members of the Day Centre plus any members of the management committee. The management committee shall meet not less than four times per year, including one meeting that shall be the annual general meeting.

Organisational structure

Day to day management is delegated to the trustees.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and accounting standards.

Frome and District Day Centre
Charity number: 0273988
Trustees' Annual Report

The Trustees are to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

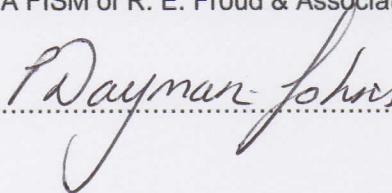
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
state whether applicable accounting standards have been followed, subject to any material
- departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Natalie Froud BMus ACMA CGMA FFA FIPA FISM of R. E. Froud & Associates Ltd was appointed as independent examiner for the year.

This report was approved by the board on.....



P Dayman-Johns
Trustee

**Independent examiner's report to the members of
Frome and District Day Centre**

We report on the accounts of the charity for the period ended 31 March 2022.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts.

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

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention.

Basis of independent examiners opinion

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales. An examination includes a detailed review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as directors concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on whether the accounts present a "true and fair view".

Independent examiner's statement

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

1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which record with the accounting records, comply with the accounting requirements of have not been met; or

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



Natalie Froud BMus MA ACMA CGMA FFA FIPA FISM
R. E. Froud & Associates Ltd
Chartered Management Accountants
61 Robins Lane
Frome
Somerset
BA11 3ET

23 September 2022

Frome and District Day Centre
Profit and Loss Account
for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Funds 2021 £
Income					
Income from donations and legacies	2	-	-	-	-
Income from charitable activities	3	31,569	-	31,569	-
Bank interest		10	-	10	42
Total incoming resources		<u>31,579</u>	<u>-</u>	<u>31,579</u>	<u>42</u>
Resources expended					
Expenditure on charitable activities	4	47,060	-	47,060	5,353
Other expenditure	5	771	-	771	1,067
Total resources expended		<u>47,831</u>	<u>-</u>	<u>47,831</u>	<u>6,420</u>
Net incoming resources for the year		<u>(16,252)</u>	<u>-</u>	<u>(16,252)</u>	<u>(6,378)</u>
Balances brought forward		67,953	-	67,953	74,331
Balance carried forward		<u>51,701</u>	<u>-</u>	<u>51,701</u>	<u>67,953</u>

Frome and District Day Centre

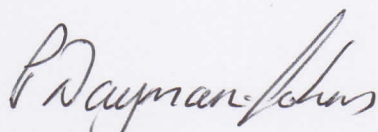
Charity number:

0273988

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2021 £
Current assets			
Debtors		146	-
Cash at bank and in hand		51,915	68,313
Creditors: amounts falling due within one year	6	(360)	(360)
Net current assets		51,701	67,953
Net assets		51,701	67,953
Reserves			
Unrestricted	7	51,701	67,953
		51,701	67,953



P Dayman-Johns

Trustee

Approved by the board on 23 September 2022

Frome and District Day Centre Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Companies Act 2006.

Incoming resources

Incoming resources are accounted for on a cash basis except in respect amounts received in respect of events taking place in subsequent years, which is accounted for on an accruals basis.

Charitable expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises expenditure on lunches, holidays and outings for the members.

Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected life, as follows:

Equipment	5 years straight line
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Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income from donations and legacies	Unrestricted £	Restricted £	2022 £	2021 £
Donations	-	-	-	-
Frome Town Council	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3 Income from charitable activities	Unrestricted £	Restricted £	2022 £	2021 £
Charitable activities	31,569	-	31,569	-
	<u>31,569</u>	<u>-</u>	<u>31,569</u>	<u>-</u>

Frome and District Day Centre
Notes to the Accounts
for the year ended 31 March 2022

4 Direct charitable expenditure	Unrestricted	Restricted	2022	2021
	£	£	£	£
Lunches	25,524	-	25,524	2,622
Raffle and bingo prizes	260	-	260	635
Activity costs	1,955	-	1,955	1,241
Holidays	10,547	-	10,547	-
Outings	-	-	-	-
Donations and gifts	500	-	500	500
Room hire	7,826	-	7,826	24
Commissions payable	83	-	83	-
Insurance	365	-	365	331
	<u>47,060</u>	<u>-</u>	<u>47,060</u>	<u>5,353</u>

5 Other expenditure	Unrestricted	Restricted	2022	2021
	£	£	£	£
Office supplies	48	-	48	120
Bank charges	286	-	286	70
Accountancy	231	-	231	363
Postage	8	-	8	514
Sundry expenses	198	-	198	-
	<u>771</u>	<u>-</u>	<u>771</u>	<u>1,067</u>

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	<u>360</u>	<u>360</u>

7 Unrestricted funds	Balance as at 01 Apr 2021	Income	Expenditure	Balance as at 31 Mar 2022
	£	£	£	£
Charitable funds	67,953	31,579	(47,831)	51,701
	<u>67,953</u>	<u>31,579</u>	<u>(47,831)</u>	<u>51,701</u>