

Frome and District Day Centre

Report and Accounts

31 March 2023

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**R. E. Froud & Associates Ltd**

Chartered Management Accountants

R. E. Froud & Associates Ltd is a company registered in England and Wales. Company registration no: 07716347

## **Frome and District Day Centre Charity Information**

### **Trustees**

P Dayman-Johns - Chairman  
L Axford - Treasurer  
M Binney - Secretary

### **Committee Members**

Ann Dineen  
Christine Grant  
Clint Grant  
Ann 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 2023  
The Board of Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 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 £18,091 (2022 - deficit £16,252)  
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 £33,611 (2022 - £51,701)

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

This report was approved by the board on..... 8 November 2023.

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 2023.

**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 MSWW  
R. E. Froud & Associates Ltd  
Chartered Management Accountants  
61 Robins Lane  
Frome  
Somerset  
BA11 3ET

08 November 2023

**Frome and District Day Centre  
Profit and Loss Account  
for the year ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Funds 2022 £
<b>Income</b>					
Income from donations and legacies	2	-	-	-	-
Income from charitable activities	3	42,263	-	42,263	31,569
Bank interest		166	-	166	10
<b>Total incoming resources</b>		<u>42,429</u>	<u>-</u>	<u>42,429</u>	<u>31,579</u>
<b>Resources expended</b>					
Expenditure on charitable activities	4	59,578	-	59,578	47,060
Other expenditure	5	941	-	941	771
<b>Total resources expended</b>		<u>60,519</u>	<u>-</u>	<u>60,519</u>	<u>47,831</u>
<b>Net incoming resources for the year</b>		<u>(18,090)</u>	<u>-</u>	<u>(18,090)</u>	<u>(16,252)</u>
Balances brought forward		51,701	-	51,701	67,953
<b>Balance carried forward</b>		<u><u>33,611</u></u>	<u><u>-</u></u>	<u><u>33,611</u></u>	<u><u>51,701</u></u>

Frome and District Day Centre  
Charity number: 0273988  
Balance Sheet  
as at 31 March 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors		123	146
Cash at bank and in hand		33,848	51,915
		<u>33,848</u>	<u>51,915</u>
<b>Creditors: amounts falling due within one year</b>			
	6	(360)	(360)
<b>Net current assets</b>		<u>33,611</u>	<u>51,701</u>
<b>Net assets</b>		<u>33,611</u>	<u>51,701</u>
<b>Reserves</b>			
Unrestricted	7	33,611	51,701
		<u>33,611</u>	<u>51,701</u>

P Dayman-Johns  
Trustee  
Approved by the board on 8 November 2023

**Frome and District Day Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**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.

<b>2 Income from donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	-	-	-	-
	-	-	-	-
<b>3 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	42,263	-	42,263	31,569
	42,263	-	42,263	31,569



**Frome and District Day Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

4 Direct charitable expenditure	Unrestricted	Restricted	2023	2022
	£	£	£	£
Lunches	31,924	-	31,924	25,524
Raffle and bingo prizes	993	-	993	260
Activity costs	3,026	-	3,026	1,955
Holidays	17,611	-	17,611	10,547
Outings	-	-	-	-
Donations and gifts	-	-	-	500
Room hire	5,432	-	5,432	7,826
Commissions payable	218	-	218	83
Insurance	374	-	374	365
	<u>59,578</u>	<u>-</u>	<u>59,578</u>	<u>47,060</u>

5 Other expenditure	Unrestricted	Restricted	2023	2022
	£	£	£	£
Office supplies	47	-	47	48
Bank charges	232	-	232	286
Accountancy	347	-	347	231
Postage	5	-	5	8
Sundry expenses	310	-	310	198
	<u>941</u>	<u>-</u>	<u>941</u>	<u>771</u>

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals	<u>360</u>	<u>360</u>

7 Unrestricted funds	Balance as at 01 Apr 2022	Income	Expenditure	Balance as at 31 Mar 2023
	£	£	£	£
Charitable funds	51,701	42,429	(60,519)	33,611
	<u>51,701</u>	<u>42,429</u>	<u>(60,519)</u>	<u>33,611</u>