

NORTHWOOD DAY CARE CENTRE

England & Wales · Charity number 514092

Details

Status Registered

Legal form Other

Registered 1983-07-18

Register [View on the Charity Commission register](#)

Contact

Address Northwood Day Care Centre
Oak Street
Stoke-On-Trent
ST1 2NW

Phone 01782267245

Email ndcc@btconnect.com

Website www.northwooddaycarecentre.co.uk

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE-TIME OCCUPATION FOR PERSONS WHO HAVE NEED OF SUCH FACILITIES AS AFORESAID BY REASON OF THEIR AGE, INFIRMITY OR SOCIAL OR ECONOMIC CIRCUMSTANCES, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE PERSONS FOR WHOM THE FACILITIES ARE PRIMARILY INTENDED. (FOR FURTHER DETAILS SEE CLAUSE 2 OF CONSTITUTION)

Activities: The main objective of the Charity is to provide a service and assistance which will enable members to live in their own homes and communities longer and to enhance their mental stimulation and quality of life. This is achieved by providing the following: - Transport to and from the Centre
Hot Three Course Meal
Personal Care
Need Met
Hairdressing Service
Library Service
Laundry Service etc.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Disability, Recreation
- **Who:** Elderly/old People, People With Disabilities

Geography

- Staffordshire
- Stoke-on-trent City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-05-31 | £279,435 | £284,540 | - | - |
| 2024-05-31 | £227,456 | £253,303 | - | - |
| 2023-05-31 | £200,722 | £230,787 | - | - |
| 2022-05-31 | £311,048 | £247,509 | - | - |
| 2021-05-31 | £227,677 | £219,247 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------|------|------------|
| Anthony Thomas | | 2021-01-01 |
| CHRISTINE ASHWORTH | | |
| Douglas Howell | | 2019-03-19 |
| EUNICE WALTON | | |
| Gillian Walton | | 2012-06-01 |
| June Sheldon | | 2021-08-26 |
| Mandy Machin | | 2021-08-26 |
| Pauline Mitchell | | 2017-08-01 |
| Susan Rogers | | 2012-06-01 |
| WINNIE WOODWARD | | |

NORTHWOOD DAY CARE CENTRE

England & Wales - Charity number 514092

Accounts

Charity registration number: 514092

Northwood Day Care Centre

Annual Report and Financial Statements

for the Year Ended 31 May 2025

Northwood Day Care Centre

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Northwood Day Care Centre

Reference and Administrative Details

| | |
|--|---|
| Chairman | Pauline Mitchell |
| Trustees | Pauline Mitchell Christine Ashworth Eunice Walton Gill Walton Susan Rogers Winnie Woodward Douglas Howell Anthony Thomas Mandy Machin June Sheldon |
| Senior Management / Leadership Team | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |
| Charity Registration Number | 514092 |
| Principal Office | Oak Street Stoke-on-Trent Staffordshire ST1 2NW |
| Independent Examiner | Mr C P Archer FCA Winton Bath Group Limited 6 Ferranti Court Staffordshire Technology Park Stafford Staffordshire ST18 0LQ |

Northwood Day Care Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2025.

Objectives and activities

Objects and aims

The objects of the charity are to provide for the elderly, the infirmed or people with compromised social or economic circumstanceby the provision of facilities for social and recreational purposes that will improve their condition in life

Objectives, strategies and activities

The main activities of the the charity are set out below and are all undertaken to further the charitable activity for the public benefit.

- Transport of the infirm and elderley to and from the centre
- Provision of daily three course meals
- Bathing and hairdressing facilities
- Library services
- Laundry services
- Daily prescription services
- Transport to medical centres
- Comunity visits
- Organised activities

Public benefit

In planning the activities and objectivies of the charity the Charity Commissions guidance on public benefit has been considered.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Northwood Day Care Centre

Trustees' Report (continued)

Achievements and performance

Our aim at Northwood Day Care Centre is to provide high quality personalised care plans, engaging activities and social interaction for our elderly members in and around our local area.

By providing Day Care services, we help our members live independently, live in their own homes and stay in their communities for longer. This improves their physical and mental wellbeing. We have a strong emphasis on social interaction and offer activities and support groups to improve social stimulation. We believe this is essential to stop the deterioration of our members mental health.

By offering this service, it reduces hospital admissions and reduces the need for respite and domiciliary care.

We have increased our income this year thanks to an increase in members. We simply could not do this without the much needed commitment from our dedicated staff and volunteers.

Northwood Day Care Centre has 7 dedicated and devoted volunteers. On average they provide one day per week of support. Their support and assistance, with helping and supporting our elderly members in the Day Centre is essential and very much needed for our daily running.

Our volunteers will always go out of their way to help our charity to make it the success it is. We couldn't do it without them.

We also have the love and support from our local community, from the local catholic academy, where the children interact and play games with our members, to local business that support us with their generous donations.

This year we have successfully achieved our objectives by improving the quality of life for all of our elderly patients that are in our care.

Financial review

Policy on reserves

The charity policy on reserves is to hold approximately three months future expenditure as cash reserves.

Funds in deficit

The charity has no funds in deficit.

Principal funding sources

The charity's principal funding source comes from receipts from local government and private individuals for the provision of day care services.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Northwood Day Care Centre

Trustees' Report (continued)

| | |
|--------------------------------------|---|
| Trustees: | Pauline Mitchell Christine Ashworth Eunice Walton Gill Walton Susan Rogers Winnie Woodward Douglas Howell Anthony Thomas Mandy Machin June Sheldon |
| Chairman: | Pauline Mitchell |
| Senior Management / Leadership Team: | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |

Structure, governance and management

Nature of governing document

The charity was set up by a deed of trust and is controlled by its constitution document dated 01 March 1983. The charity is unincorporated.

Recruitment and appointment of trustees

Trustees are recruited periodically from a pool of individuals with direct contact to the charity. Appointments are ratified by the executive committee.

Arrangements for setting key management personnel remuneration

Key management personell includes A. Thomas, P Hughes, and S Brereton. A. Thomas does not receive a salary. Salaries are set by the executive committee.

Organisational structure

The trustees meet two or three times per year to determine policy and to review performance.

The charity's day to day operations are controlled by the executive committee who meet 10-12 per annum. The members of the executive committee are nominated and elected each year at the annual general meeting. All members must retire annually but are eligible for re-election.

Northwood Day Care Centre

Trustees' Report (continued)

Relationships with related parties

Northwood Past Times

Northwood Past Times is a charity and a company limited by guarantee. The same trustees of this charity manage Northwood Past Times. The purpose of the limited company is to provide holiday's for those individuals with the same needs as this charity.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash and other receivables, The charity's credit risk is primarily attributable to its outstanding debt owed by its associated entity, Northwood Past Times..

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk other than that stated above

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity maintains surplus cash balances

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 16/3/26 and signed on its behalf by:

C Ashworth
Christine Ashworth
Trustee

Anthony Thomas
Anthony Thomas
Trustee

Northwood Day Care Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16/3/26 and signed on its behalf by:

C. Ashworth

Christine Ashworth
Trustee

Anthony Thomas

Anthony Thomas
Trustee

Northwood Day Care Centre

Independent Examiner's Report to the trustees of Northwood Day Care Centre

I report to the trustees on my examination of the accounts of Northwood Day Care Centre for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity trustees of Northwood Day Care Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Northwood Day Care Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

Since Northwood Day Care Centre'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 ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Northwood Day Care Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.


.....
Mr C P Archer FCA
Winton Bath Group Limited
ICAEW

6 Ferranti Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0LQ

Date: 27/3/26

Northwood Day Care Centre

Statement of Financial Activities for the Year Ended 31 May 2025

| | Note | Unrestricted funds £ | Total 2025 £ |
|------------------------------------|-------------|-------------------------------------|-----------------------------|
| Income and Endowments from: | | | |
| Charitable activities | 2 | 278,268 | 278,268 |
| Investment income | 3 | <u>1,167</u> | <u>1,167</u> |
| Total income | | <u>279,435</u> | <u>279,435</u> |
| Expenditure on: | | | |
| Charitable activities | 16 | <u>(284,540)</u> | <u>(284,540)</u> |
| Total expenditure | | <u>(284,540)</u> | <u>(284,540)</u> |
| Net expenditure | | <u>(5,105)</u> | <u>(5,105)</u> |
| Net movement in funds | | (5,105) | (5,105) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>498,775</u> | <u>498,775</u> |
| Total funds carried forward | 13 | <u>493,670</u> | <u>493,670</u> |
| | | Unrestricted funds £ | Total 2024 £ |
| | Note | | |
| Income and Endowments from: | | | |
| Charitable activities | 2 | 225,589 | 225,589 |
| Investment income | 3 | <u>1,867</u> | <u>1,867</u> |
| Total income | | <u>227,456</u> | <u>227,456</u> |
| Expenditure on: | | | |
| Charitable activities | 16 | <u>(253,303)</u> | <u>(253,303)</u> |
| Total expenditure | | <u>(253,303)</u> | <u>(253,303)</u> |
| Net expenditure | | <u>(25,847)</u> | <u>(25,847)</u> |
| Net movement in funds | | (25,847) | (25,847) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>524,622</u> | <u>524,622</u> |
| Total funds carried forward | 13 | <u>498,775</u> | <u>498,775</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 15 form an integral part of these financial statements.

Northwood Day Care Centre

**(Registration number: 514092)
Balance Sheet as at 31 May 2025**

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 7 | 232,236 | 219,380 |
| Current assets | | | |
| Stocks | 8 | 300 | 300 |
| Debtors | 9 | 182,468 | 180,621 |
| Cash at bank and in hand | 10 | 87,306 | 105,883 |
| | | <u>270,074</u> | <u>286,804</u> |
| Creditors: Amounts falling due within one year | 11 | <u>(8,640)</u> | <u>(7,409)</u> |
| Net current assets | | <u>261,434</u> | <u>279,395</u> |
| Net assets | | <u>493,670</u> | <u>498,775</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>493,670</u> | <u>498,775</u> |
| Total funds | 13 | <u>493,670</u> | <u>498,775</u> |

The annual report was approved by the trustees of the charity on 16/5/26 and signed on its behalf by:

C. Ashworth
Christine Ashworth
Trustee

A. Thomas
Anthony Thomas
Trustee

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northwood Day Care Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

The charity receives income for the provision of day care services. Income is accounted for when it becomes receivable.

Investment income

Interest on cash and bank deposits is recognised once the interest has been paid.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes only costs that can be allocated directly to such activities. The charity does not have any central support costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-------------------------|------------------------------|
| Furniture and equipment | 20% on reducing balance |
| Land and buildings | 4% on cost |
| Plant and machinery | 20% on reducing balance |
| Motor vehicles | 25% on reducing balance |

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from charitable activities

| | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|--|---------------------------------------|--------------------|--------------------|
| Private day care | 193,642 | 193,642 | 165,145 |
| Contractual income from government or public authorities | 74,575 | 74,575 | 54,390 |
| Appeals and donations | 6,906 | 6,906 | 2,724 |
| Fundraising events | 3,145 | 3,145 | 3,330 |
| | 278,268 | 278,268 | 225,589 |

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

3 Investment income

| | Unrestricted funds General £ | Total funds £ |
|---|---------------------------------------|---------------------|
| Interest receivable and similar income; Interest receivable on bank deposits | <u>1,167</u> | <u>1,167</u> |
| Total for 2025 | <u><u>1,167</u></u> | <u><u>1,167</u></u> |
| Total for 2024 | <u><u>1,867</u></u> | <u><u>1,867</u></u> |

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Independent examiner's remuneration

| | 2025 £ | 2024 £ |
|---|---------------------|---------------------|
| Examination of the financial statements | <u><u>3,330</u></u> | <u><u>3,180</u></u> |

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

7 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Motor vehicles £ | Total £ |
|-----------------------|----------------------------|---------------------------------|---------------------|------------|
| Cost | | | | |
| At 1 June 2024 | 414,259 | 59,412 | 204,137 | 677,808 |
| Additions | - | - | 24,995 | 24,995 |
| At 31 May 2025 | 414,259 | 59,412 | 229,132 | 702,803 |
| Depreciation | | | | |
| At 1 June 2024 | 208,356 | 58,697 | 191,375 | 458,428 |
| Charge for the year | 8,285 | 143 | 3,711 | 12,139 |
| At 31 May 2025 | 216,641 | 58,840 | 195,086 | 470,567 |
| Net book value | | | | |
| At 31 May 2025 | 197,618 | 572 | 34,046 | 232,236 |
| At 31 May 2024 | 205,903 | 715 | 12,762 | 219,380 |

8 Stock

| | 2025 £ | 2024 £ |
|--------|-----------|-----------|
| Stocks | 300 | 300 |

9 Debtors

| | 2025 £ | 2024 £ |
|---------------|-----------|-----------|
| Other debtors | 182,468 | 180,621 |

10 Cash and cash equivalents

| | 2025 £ | 2024 £ |
|--------------|-----------|-----------|
| Cash on hand | 600 | 100 |
| Cash at bank | 86,706 | 105,783 |
| | 87,306 | 105,883 |

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

11 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|-----------|-----------|
| Trade creditors | 648 | 586 |
| Other taxation and social security | 3,978 | 2,990 |
| Other creditors | 774 | 713 |
| Accruals | 3,240 | 3,120 |
| | 8,640 | 7,409 |

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,741 (2024 - £1,999).

13 Funds

| | Balance at 1 June 2024 £ | Incoming resources £ | Resources expended £ | Balance at 31 May 2025 £ |
|---------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|
| Unrestricted funds | | | | |
| General | 498,775 | 279,435 | (284,540) | 493,670 |
| | 498,775 | 279,435 | (284,540) | 493,670 |
| Unrestricted funds | | | | |
| General | 524,622 | 227,456 | (253,303) | 498,775 |

14 Related party transactions

During the year the charity made the following related party transactions:

Northwood Past Time

(Northwood Past Time is managed by the same trustees that manage this charity.)

Northwood Past Times has had invoiced paid by this charity totalling £2,985.

At the balance sheet date the amount due from Northwood Past Time was £182,469 (2024 - £180,621).

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

15 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2025 No | 2024 No |
|--------------|------------|------------|
| Centre staff | <u>10</u> | <u>10</u> |

No employee received emoluments of more than £60,000 during the year

16 Charitable expenditure - Unrestricted Funds

| | 2025 £ | 2024 £ |
|----------------------------|----------------|----------------|
| Human Resources | 202,789 | 184,659 |
| Food | 22,683 | 17,653 |
| Motor expenses | 16,278 | 8,368 |
| Repairs and maintenance | 11,443 | 12,013 |
| Property and utility costs | 9,903 | 10,963 |
| Other admin costs | 5,975 | 6,388 |
| Governance costs | 3,330 | 3,180 |
| Depreciation | <u>12,139</u> | <u>10,079</u> |
| | <u>284,540</u> | <u>253,303</u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

| | Total 2025 £ | Total 2024 £ |
|--|-----------------------|-----------------------|
| Income and Endowments from: | | |
| Charitable activities (analysed below) | 278,268 | 225,589 |
| Investment income (analysed below) | <u>1,167</u> | <u>1,867</u> |
| Total income | <u>279,435</u> | <u>227,456</u> |
| Expenditure on: | | |
| Charitable activities (analysed below) | <u>(284,540)</u> | <u>(253,303)</u> |
| Total expenditure | <u>(284,540)</u> | <u>(253,303)</u> |
| Net expenditure | <u>(5,105)</u> | <u>(25,847)</u> |
| Net movement in funds | (5,105) | (25,847) |
| Reconciliation of funds | | |
| Total funds brought forward | <u>498,775</u> | <u>524,622</u> |
| Total funds carried forward | <u><u>493,670</u></u> | <u><u>498,775</u></u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2025 (continued)

| | Total 2025 £ | Total 2024 £ |
|--|--------------------|--------------------|
| <i>Charitable activities</i> | | |
| Appeals and donations | 6,906 | 2,724 |
| Fundraising events | 3,145 | 3,330 |
| Private Day Care | 193,642 | 165,145 |
| Contractual income from government or public authorities | 74,575 | 54,390 |
| | <u>278,268</u> | <u>225,589</u> |
| <i>Investment income</i> | | |
| Interest on cash deposits | 1,167 | 1,867 |
| | <u>1,167</u> | <u>1,867</u> |
| <i>Charitable activities</i> | | |
| Opening stock | (300) | (300) |
| Purchases | (1,400) | (935) |
| Closing stock | 300 | 300 |
| Sundry expenses | (411) | (315) |
| Wages and salaries | (199,270) | (181,472) |
| Staff pensions (Defined contribution) | (3,519) | (3,187) |
| Motor expenses | (16,277) | (8,368) |
| Telephone | (1,457) | (1,282) |
| Postage and stationery | (42) | (33) |
| Rent and rates | (2,083) | (1,993) |
| Food | (22,683) | (17,653) |
| Heat & Light | (7,819) | (8,970) |
| Repairs and renewals | (11,321) | (11,883) |
| Cleaning | (122) | (130) |
| Bank charges | - | (1,051) |
| Insurance | (1,904) | (2,089) |
| Computer software and maintenance costs | (763) | (683) |
| Depreciation of office equipment | (12,139) | (10,079) |
| Accountancy fees | (3,330) | (3,180) |
| | <u>(284,540)</u> | <u>(253,303)</u> |

This page does not form part of the statutory financial statements.

NORTHWOOD DAY CARE CENTRE

England & Wales - Charity number 514092

Accounts

Charity registration number: 514092

Northwood Day Care Centre

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Northwood Day Care Centre

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Northwood Day Care Centre

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| | |
|--|---|
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| Trustees | Pauline Mitchell Christine Ashworth Eunice Walton Gill Walton Susan Rogers Winnie Woodward Douglas Howell Anthony Thomas Mandy Machin June Sheldon |
| Senior Management / Leadership Team | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |
| Charity Registration Number | 514092 |
| Principal Office | Oak Street Stoke-on-Trent Staffordshire ST1 2NW |
| Independent Examiner | Mr C P Archer FCA Winton Bath Group Limited 6 Ferranti Court Staffordshire Technology Park Stafford Staffordshire ST18 0LQ |

Northwood Day Care Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2024.

Objectives and activities

Objects and aims

The objects of the charity are to provide for the elderly, the infirmed or people with compromised social or economic circumstanceby the provision of facilities for social and recreational purposes that will improve their condition in life

Objectives, strategies and activities

The main activities of the the charity are set out below and are all undertaken to further the charitable activity for the public benefit.

- Transport of the infirm and elderley to and from the centre
- Provision of daily three course meals
- Bathing and hairdressing facilities
- Library services
- Laundry services
- Daily prescription services
- Transport to medical centres
- Comunity visits
- Organised activities

Public benefit

In planning the activities and objectivies of the charity the Charity Commissions guidance on public benefit has been considered.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Northwood Day Care Centre

Trustees' Report (continued)

Achievements and performance

The overall achievements of Northwood Day Care Centre is that we help to promote and encourage independence to our members.

For the members who attend Northwood Day Care Centre for Day Services, we help to maintain them to live and stay in their own homes and communities longer. It also helps their own personal wellbeing and development and also their physical and mental health.

The activities and support groups improve our members social stimulation and interaction, which helps to reduce further deterioration to the members mental health!

By offering this service it also helps to keep the hospital admissions down and also reduces the need for respite care and domiciliary care.

We can only do this from all the much-needed commitment from our dedicated volunteers and staff, who always go that extra mile to help to improve the service. They also help to raise much needed and vital funds for the charity, assist with charity nights and helping to organise and run the annual summer fayre.

We also have the love and support from the local community, from the local catholic academy, where the children will visit us and interact with our members with activity hour, playing different board games or a game of bingo, something our members really look forward to. Also, small local businesses support us and donate money to the charity by making Northwood Day Care Centre their charity of the year. They also donate prizes, gifts and vouchers to raffle off in our annual Great Big Summer Raffle.

If it was not for the kindness of others, like our dedicated volunteers we would not be able to carry on our vital work in being dedicated to improving the quality of life of elderly people in our care.

Financial review

Policy on reserves

The charity policy on reserves is to hold approximately three months future expenditure as cash reserves.

Funds in deficit

The charity has no funds in deficit.

Principal funding sources

The charities principle funding source comes from receipts from local government and private individuals for the provision of day care services.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Northwood Day Care Centre

Trustees' Report (continued)

| | |
|--------------------------------------|---|
| Trustees: | Pauline Mitchell Christine Ashworth Eunice Walton Gill Walton Susan Rogers Winnie Woodward Douglas Howell Anthony Thomas Mandy Machin June Sheldon |
| Chairman: | Pauline Mitchell |
| Senior Management / Leadership Team: | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |

Structure, governance and management

Nature of governing document

The charity was set up by a deed of trust and is controlled by its constitution document dated 01 March 1983. The charity is unincorporated.

Recruitment and appointment of trustees

Trustees are recruited periodically from a pool of individuals with direct contact to the charity. Appointments are ratified by the executive committee.

Arrangements for setting key management personnel remuneration

Key management personell includes A. Thomas, P Hughes, and S Brereton. A. Thomas does not receive a salary. Salaries are set by the executive committee.

Organisational structure

The trustees meet two or three times per year to determine policyand to review performance.

The charity`s day to day operations are controlled by the executive committee who meet 10-12 per annum. The members of the executive committee are nominated and elected each year at the annual general meeting. All members must retire annually but are eligible for re-election.

Northwood Day Care Centre

Trustees' Report (continued)

Relationships with related parties

Northwood Past Times

Northwood Past Times is a charity and a company limited by guarantee. The same trustees of this charity manage Northwood Past Time. The purpose of the limited company is to provide holiday's for those individuals with the same needs as this charity.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash and other receivables, The charity's credit risk is primarily attributable to its outstanding debt owed by its associated entity, Northwood Past Times.. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk other than that stated above

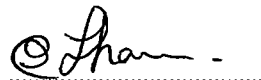
Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity maintains surplus cash balances Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 27/3/25 and signed on its behalf by:



Christine Ashworth
Trustee



Anthony Thomas
Trustee

Northwood Day Care Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27/3/25 and signed on its behalf by:

CSASHWORTH

Christine Ashworth
Trustee

athomas

Anthony Thomas
Trustee

Northwood Day Care Centre

Independent Examiner's Report to the trustees of Northwood Day Care Centre

I report to the trustees on my examination of the accounts of Northwood Day Care Centre for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity trustees of Northwood Day Care Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Northwood Day Care Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Northwood Day Care Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.


.....
Mr C P Archer FCA
Winton Bath Group Limited
ICAEW

6 Ferranti Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0LQ

Date: 28/3/25

Northwood Day Care Centre

Statement of Financial Activities for the Year Ended 31 May 2024

| | Note | Unrestricted funds £ | Total 2024 £ |
|------------------------------------|-------------|-------------------------------------|-----------------------------|
| Income and Endowments from: | | | |
| Charitable activities | 2 | 225,589 | 225,589 |
| Investment income | 3 | <u>1,867</u> | <u>1,867</u> |
| Total income | | <u>227,456</u> | <u>227,456</u> |
| Expenditure on: | | | |
| Charitable activities | 16 | <u>(253,303)</u> | <u>(253,303)</u> |
| Total expenditure | | <u>(253,303)</u> | <u>(253,303)</u> |
| Net expenditure | | <u>(25,847)</u> | <u>(25,847)</u> |
| Net movement in funds | | (25,847) | (25,847) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>524,622</u> | <u>524,622</u> |
| Total funds carried forward | 13 | <u>498,775</u> | <u>498,775</u> |
| | | Unrestricted funds £ | Total 2023 £ |
| | Note | | |
| Income and Endowments from: | | | |
| Charitable activities | 2 | 199,933 | 199,933 |
| Investment income | 3 | <u>789</u> | <u>789</u> |
| Total income | | <u>200,722</u> | <u>200,722</u> |
| Expenditure on: | | | |
| Charitable activities | 16 | <u>(230,787)</u> | <u>(230,787)</u> |
| Total expenditure | | <u>(230,787)</u> | <u>(230,787)</u> |
| Net expenditure | | <u>(30,065)</u> | <u>(30,065)</u> |
| Net movement in funds | | (30,065) | (30,065) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>554,686</u> | <u>554,686</u> |
| Total funds carried forward | 13 | <u>524,621</u> | <u>524,621</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 15 form an integral part of these financial statements.

Northwood Day Care Centre
(Registration number: 514092)
Balance Sheet as at 31 May 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 7 | 219,380 | 219,959 |
| Current assets | | | |
| Stocks | 8 | 300 | 300 |
| Debtors | 9 | 180,621 | 179,412 |
| Cash at bank and in hand | 10 | <u>105,883</u> | <u>131,717</u> |
| | | 286,804 | 311,429 |
| Creditors: Amounts falling due within one year | 11 | <u>(7,409)</u> | <u>(6,767)</u> |
| Net current assets | | <u>279,395</u> | <u>304,662</u> |
| Net assets | | <u>498,775</u> | <u>524,621</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>498,775</u> | <u>524,621</u> |
| Total funds | 13 | <u>498,775</u> | <u>524,621</u> |

The annual report was approved by the trustees of the charity on 27.3.25 and signed on its behalf by:

CS Ashworth
Christine Ashworth
Trustee

Anthony Thomas
Anthony Thomas
Trustee

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northwood Day Care Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

The charity receives income for the provision of day care services. Income is accounted for when it becomes receivable.

Investment income

Interest on cash and bank deposits is recognised once the interest has been paid.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes only costs that can be allocated directly to such activities. The charity does not have any central support costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-------------------------|------------------------------|
| Furniture and equipment | 20% on reducing balance |
| Land and buildings | 4% on cost |
| Plant and machinery | 20% on reducing balance |
| Motor vehicles | 25% on reducing balance |

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from charitable activities

| | Unrestricted funds General £ | Total 2024 £ | Total 2023 £ |
|---|---------------------------------------|--------------------|--------------------|
| Private day care | 114,592 | 114,592 | 87,330 |
| Contractual income from government or public authorities | 54,390 | 54,390 | 50,762 |
| Organised services | 56,607 | 56,607 | 61,841 |
| | <u>225,589</u> | <u>225,589</u> | <u>199,933</u> |

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

3 Investment income

| | Unrestricted funds General £ | Total funds £ |
|---|---------------------------------------|---------------------|
| Interest receivable and similar income; Interest receivable on bank deposits | <u>1,867</u> | <u>1,867</u> |
| Total for 2024 | <u><u>1,867</u></u> | <u><u>1,867</u></u> |
| Total for 2023 | <u><u>789</u></u> | <u><u>789</u></u> |

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Independent examiner's remuneration

| | 2024 £ | 2023 £ |
|---|---------------------|---------------------|
| Examination of the financial statements | <u><u>3,180</u></u> | <u><u>2,880</u></u> |

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

7 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Motor vehicles £ | Total £ |
|-----------------------|----------------------------|---------------------------------|---------------------|----------------|
| Cost | | | | |
| At 1 June 2023 | 414,259 | 59,412 | 194,637 | 668,308 |
| Additions | <u>-</u> | <u>-</u> | <u>9,500</u> | <u>9,500</u> |
| At 31 May 2024 | <u>414,259</u> | <u>59,412</u> | <u>204,137</u> | <u>677,808</u> |
| Depreciation | | | | |
| At 1 June 2023 | 200,071 | 58,518 | 189,760 | 448,349 |
| Charge for the year | <u>8,285</u> | <u>179</u> | <u>1,615</u> | <u>10,079</u> |
| At 31 May 2024 | <u>208,356</u> | <u>58,697</u> | <u>191,375</u> | <u>458,428</u> |
| Net book value | | | | |
| At 31 May 2024 | <u>205,903</u> | <u>715</u> | <u>12,762</u> | <u>219,380</u> |
| At 31 May 2023 | <u>214,188</u> | <u>894</u> | <u>4,877</u> | <u>219,959</u> |

8 Stock

| | 2024 £ | 2023 £ |
|--------|------------|------------|
| Stocks | <u>300</u> | <u>300</u> |

9 Debtors

| | 2024 £ | 2023 £ |
|---------------|----------------|----------------|
| Other debtors | <u>180,621</u> | <u>179,412</u> |

10 Cash and cash equivalents

| | 2024 £ | 2023 £ |
|--------------|----------------|----------------|
| Cash on hand | 100 | 100 |
| Cash at bank | <u>105,783</u> | <u>131,617</u> |
| | <u>105,883</u> | <u>131,717</u> |

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

11 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|-----------|-----------|
| Trade creditors | 586 | 742 |
| Other taxation and social security | 2,990 | 2,366 |
| Other creditors | 713 | 659 |
| Accruals | 3,120 | 3,000 |
| | 7,409 | 6,767 |

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,741 (2023 - £1,999).

13 Funds

| | Balance at 1 June 2023 £ | Incoming resources £ | Resources expended £ | Balance at 31 May 2024 £ |
|---------------------------|---|-------------------------------------|-------------------------------------|---|
| Unrestricted funds | | | | |
| General | 524,622 | 227,456 | (253,303) | 498,775 |
| | Balance at 1 June 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 May 2023 £ |
| Unrestricted funds | | | | |
| General | 554,686 | 200,722 | (230,787) | 524,621 |

14 Related party transactions

During the year the charity made the following related party transactions:

Northwood Past Time

(Northwood Past Time is managed by the same trustees that manage this charity.)

Northwood Past Times has had invoiced paid by this charity totalling £2,985.

At the balance sheet date the amount due from Northwood Past Time was £180,621 (2023 - £179,901).

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2024 (continued)

15 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2024 No | 2023 No |
|--------------|------------|------------|
| Centre staff | <u>10</u> | <u>10</u> |

No employee received emoluments of more than £60,000 during the year

16 Charitable expenditure - Unrestricted Funds

| | 2024 £ | 2023 £ |
|----------------------------|----------------|----------------|
| Human Resources | 184,659 | 166,577 |
| Food | 17,653 | 15,682 |
| Motor expenses | 8,368 | 8,529 |
| Repairs and maintenance | 12,013 | 11,449 |
| Property and utility costs | 10,963 | 8,637 |
| Other admin costs | 6,388 | 6,899 |
| Governance costs | 3,180 | 2,880 |
| Depreciation | <u>10,079</u> | <u>10,134</u> |
| | <u>253,303</u> | <u>230,787</u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

| | Total 2024 £ | Total 2023 £ |
|--|-----------------------|-----------------------|
| Income and Endowments from: | | |
| Charitable activities (analysed below) | 225,589 | 199,933 |
| Investment income (analysed below) | 1,867 | 789 |
| Total income | <u>227,456</u> | <u>200,722</u> |
| Expenditure on: | | |
| Charitable activities (analysed below) | <u>(253,303)</u> | <u>(230,787)</u> |
| Total expenditure | <u>(253,303)</u> | <u>(230,787)</u> |
| Net expenditure | <u>(25,847)</u> | <u>(30,065)</u> |
| Net movement in funds | (25,847) | (30,065) |
| Reconciliation of funds | | |
| Total funds brought forward | <u>524,622</u> | <u>554,686</u> |
| Total funds carried forward | <u><u>498,775</u></u> | <u><u>524,621</u></u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2024 (continued)

| | Total 2024 £ | Total 2023 £ |
|--|--------------------|--------------------|
| <i>Charitable activities</i> | | |
| Organised Services | 56,607 | 61,841 |
| Private Day Care | 114,592 | 87,330 |
| Contractual income from government or public authorities | 54,390 | 50,762 |
| | 225,589 | 199,933 |
| <i>Investment income</i> | | |
| Interest on cash deposits | 1,867 | 789 |
| | 1,867 | 789 |
| <i>Charitable activities</i> | | |
| Opening stock | (300) | (300) |
| Purchases | (935) | (550) |
| Closing stock | 300 | 300 |
| Sundry expenses | (315) | (693) |
| Wages and salaries | (181,472) | (163,769) |
| Staff pensions (Defined contribution) | (3,187) | (2,808) |
| Motor expenses | (8,368) | (8,529) |
| Telephone | (1,282) | (1,362) |
| Postage and stationery | (33) | (38) |
| Rent and rates | (1,993) | (2,991) |
| Food | (17,653) | (15,682) |
| Heat & Light | (8,970) | (5,646) |
| Repairs and renewals | (11,883) | (11,377) |
| Cleaning | (130) | (72) |
| Bank charges | (1,051) | (1,106) |
| Insurance | (2,089) | (2,208) |
| Computer software and maintenance costs | (683) | (942) |
| Depreciation of office equipment | (10,079) | (10,134) |
| Accountancy fees | (3,180) | (2,880) |
| | (253,303) | (230,787) |

This page does not form part of the statutory financial statements.

NORTHWOOD DAY CARE CENTRE

England & Wales - Charity number 514092

Accounts

Charity registration number: 514092

Northwood Day Care Centre

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Northwood Day Care Centre

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| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
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Northwood Day Care Centre

Reference and Administrative Details

| | |
|--|---|
| Chairman | Pauline Mitchell |
| Trustees | Pauline Mitchell C Ashworth E Walton G Walton S Rogers W Woodward Douglas Howle Anthony Thomas Mandy Machin June Sheldon |
| Senior Management / Leadership Team | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |
| Charity Registration Number | 514092 |
| Principal Office | Oak Street Stoke-on-Trent Staffordshire ST1 2NW |
| Independent Examiner | Winton Bath Group Ltd Chartered accountants First Floor 6 Ferranti Court Staffordshire Technology Park Stafford Staffordshire ST18 0LQ |

Northwood Day Care Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2023.

Objectives and activities

Objects and aims

The objects of the charity are to provide for the elderly, the infirmed or people with compromised social or economic circumstance by the provision of facilities for social and recreational purposes that will improve their condition in life

Objectives, strategies and activities

The main activities of the the charity are set out below and are all undertaken to further the charitable activity for the public benefit.

- Transport of the infirm and elderley to and from the centre
- Provision of daily three course meals
- Bathing and hairdressing facilities
- Library services
- Laundry services
- Daily prescription services
- Transport to medical centres
- Comunity visits
- Organised activities

Public benefit

In planning the activities and objectivies of the charity the Charity Commissions guidance on public benefit has been considered.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity policy on reserves is to hold approximately three months future expenditure as cash reserves.

Funds in deficit

The charity has no funds in deficit.

Principal funding sources

The charities principle funding source comes from receipts from local government and private individuals for provision day care services.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Northwood Day Care Centre

Trustees' Report (continued)

| | |
|--------------------------------------|---|
| Trustees: | Pauline Mitchell C Ashworth E Walton G Walton S Rogers W Woodward Douglas Howle Anthony Thomas Mandy Machin June Sheldon |
| Chairman: | Pauline Mitchell |
| Senior Management / Leadership Team: | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |

Structure, governance and management

Nature of governing document

The charity was set up by a deed of trust and is controlled by its constitution document dated 01 March 1983. The charity is unincorporated.

Recruitment and appointment of trustees

Trustees are recruited periodically from a pool of individuals with direct contact to the charity. Appointments are ratified by the executive committee.

Arrangements for setting key management personnel remuneration

Key management personell includes A. Thomas, P Hughes, and S Brereton. A. Thomas does not receive a salary. Salaries are set by the executive committee.

Organisational structure

The trustees meet two or three times per year to determine policyand to review performance.

The charity`s day to day operations are controlled by the executive committee who meet 10-12 per annum. The members of the executive committee are nominated and elected each year at the annual general meeting. All members must retire annually but are eligible for re-election.

The executive committee members in the year ended 31 May 2020 were;

P.Mitchel (Chairperson), C Ashworth, M Riley, W Woodward, D Howle, E Walton, G Walton.]

Northwood Day Care Centre

Trustees' Report (continued)

Relationships with related parties

Northwood Past Times

Northwood Past Times is a charity and a company limited by guarantee. The same trustees of this charity manage Northwood Past Time. The purpose of the limited company is to provide holiday's for those individuals with the same needs as this charity.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash and other receivables, The charity's credit risk is primarily attributable to its outstanding debt owed by its associated entity, Northwood Past Times.. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk other than that stated above

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity maintains surplus cash balances Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 19 February 2024 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19 February 2024 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Independent Examiner's Report to the trustees of Northwood Day Care Centre

I report to the trustees on my examination of the accounts of Northwood Day Care Centre for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees of Northwood Day Care Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Northwood Day Care Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Northwood Day Care Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

.....
Winton Bath Group Ltd
Chartered accountants
Institute of Chartered Accountants

First Floor
6 Ferranti Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0LQ

19 February 2024

Northwood Day Care Centre

Statement of Financial Activities for the Year Ended 31 May 2023

| | Note | Unrestricted funds £ | Total 2023 £ |
|------------------------------------|-------------|-------------------------------------|-----------------------------|
| Income and Endowments from: | | | |
| Charitable activities | | 199,933 | 199,933 |
| Investment income | 3 | 789 | 789 |
| Total income | | 200,722 | 200,722 |
| Expenditure on: | | | |
| Charitable activities | | (230,787) | (230,787) |
| Total expenditure | | (230,787) | (230,787) |
| Net expenditure | | (30,065) | (30,065) |
| Net movement in funds | | (30,065) | (30,065) |
| Reconciliation of funds | | | |
| Total funds brought forward | | 554,686 | 554,686 |
| Total funds carried forward | | 524,621 | 524,621 |
| | | Unrestricted funds £ | Total 2022 £ |
| | Note | | |
| Income and Endowments from: | | | |
| Charitable activities | | 311,048 | 311,048 |
| Investment income | 3 | 35 | 35 |
| Total income | | 311,083 | 311,083 |
| Expenditure on: | | | |
| Charitable activities | | (247,509) | (247,509) |
| Total expenditure | | (247,509) | (247,509) |
| Net income | | 63,574 | 63,574 |
| Net movement in funds | | 63,574 | 63,574 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 491,112 | 491,112 |
| Total funds carried forward | | 554,686 | 554,686 |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 14 form an integral part of these financial statements.

Northwood Day Care Centre
(Registration number: 514092)
Balance Sheet as at 31 May 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 6 | 219,959 | 230,093 |
| Current assets | | | |
| Stocks | 7 | 300 | 300 |
| Debtors | 8 | 179,412 | 176,212 |
| Cash at bank and in hand | 9 | 131,717 | 155,490 |
| | | 311,429 | 332,002 |
| Creditors: Amounts falling due within one year | 10 | (6,767) | (7,409) |
| Net current assets | | 304,662 | 324,593 |
| Net assets | | 524,621 | 554,686 |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | 524,621 | 554,686 |
| Total funds | | 524,621 | 554,686 |

The annual report was approved by the trustees of the charity on 19 February 2024 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northwood Day Care Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

The charity receives income for the provision of day care services. Income is accounted for when it becomes receivable.

Investment income

Interest on cash and bank deposits is recognised once the interest has been paid.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes only costs that can be allocated directly to such activities. The charity does not have any central support costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2023 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-------------------------|-------------------------------------|
| Furniture and equipment | 20% on reducing balance |
| Land and buildings | 4% on cost |
| Plant and machinery | 20% on reducing balance |
| Motor vehicles | 25% on reducing balance |

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from charitable activities

| Unrestricted funds General | Total 2023 | Total 2022 |
|---|-----------------------|-----------------------|
| £ | £ | £ |
| 199,933 | 199,933 | 311,048 |

3 Investment income

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2023 (continued)

| | Unrestricted funds General £ | Total funds £ |
|---|---|------------------------------|
| Interest receivable and similar income; Interest receivable on bank deposits | <u>789</u> | <u>789</u> |
| Total for 2023 | <u><u>789</u></u> | <u><u>789</u></u> |
| Total for 2022 | <u><u>35</u></u> | <u><u>35</u></u> |

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2023 (continued)

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Motor vehicles £ | Total £ |
|-----------------------|----------------------------|---------------------------------|---------------------|----------------|
| Cost | | | | |
| At 1 June 2022 | <u>414,259</u> | <u>59,412</u> | <u>194,637</u> | <u>668,308</u> |
| At 31 May 2023 | <u>414,259</u> | <u>59,412</u> | <u>194,637</u> | <u>668,308</u> |
| Depreciation | | | | |
| At 1 June 2022 | 191,786 | 58,295 | 188,134 | 438,215 |
| Charge for the year | <u>8,285</u> | <u>223</u> | <u>1,626</u> | <u>10,134</u> |
| At 31 May 2023 | <u>200,071</u> | <u>58,518</u> | <u>189,760</u> | <u>448,349</u> |
| Net book value | | | | |
| At 31 May 2023 | <u>214,188</u> | <u>894</u> | <u>4,877</u> | <u>219,959</u> |
| At 31 May 2022 | <u>222,473</u> | <u>1,117</u> | <u>6,503</u> | <u>230,093</u> |

7 Stock

| | 2023 £ | 2022 £ |
|--------|------------|------------|
| Stocks | <u>300</u> | <u>300</u> |

8 Debtors

| | 2023 £ | 2022 £ |
|---------------|----------------|----------------|
| Other debtors | <u>179,412</u> | <u>176,212</u> |

9 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|--------------|----------------|----------------|
| Cash on hand | 100 | 100 |
| Cash at bank | <u>131,617</u> | <u>155,390</u> |
| | <u>131,717</u> | <u>155,490</u> |

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2023 (continued)

10 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|--------------|--------------|
| Trade creditors | 742 | 865 |
| Other taxation and social security | 2,366 | 2,887 |
| Other creditors | 659 | 537 |
| Accruals | 3,000 | 3,120 |
| | <u>6,767</u> | <u>7,409</u> |

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,741 (2022 - £1,999).

12 Related party transactions

During the year the charity made the following related party transactions:

Northwood Past Time

(Northwood Past Time is managed by the same trustees that manage this charity.)

Northwood Past Times has had invoiced paid by this charity totalling £2,985.

. At the balance sheet date the amount due from Northwood Past Time was £179,901 (2022 - £176,211).

13 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total funds £ |
|---|---------------------------------------|---------------------|
| Independent examiner fees | | |
| Examination of the financial statements | 2,880 | 2,880 |
| Total for 2023 | <u>2,880</u> | <u>2,880</u> |
| Total for 2022 | <u>3,300</u> | <u>3,300</u> |

14 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2023 (continued)

| | 2023 | 2022 |
|--------------|-------------|-------------|
| | No | No |
| Centre staff | <u>10</u> | <u>14</u> |

Contributions to the employee pension schemes for the year totalled £2,808 (2022 - £2,687).

No employee received emoluments of more than £60,000 during the year

15 Expenditure on charitable activities

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|---------------------|---|-----------------------------|-----------------------------|
| Charitable activity | <u>227,907</u> | <u>227,907</u> | <u>244,209</u> |

16 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

| | 2023 | 2022 |
|----------------------|-----------------|-----------------|
| | £ | £ |
| Private day care | 87,329 | 62,349 |
| Local authority | 50,763 | 48,334 |
| Organised services | 61,841 | 67,601 |
| UK government grants | - | 132,764 |
| Depreciation | (10,134) | (10,732) |
| Wages and salaries | (163,769) | (181,020) |
| Heat and light | (5,646) | (3,020) |
| Motor Expenses | (8,529) | (16,068) |
| Food | <u>(15,682)</u> | <u>(15,321)</u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

| | Total 2023 £ | Total 2022 £ |
|--|-----------------------------|-----------------------------|
| Income and Endowments from: | | |
| Charitable activities (analysed below) | 199,933 | 311,048 |
| Investment income (analysed below) | <u>789</u> | <u>35</u> |
| Total income | <u>200,722</u> | <u>311,083</u> |
| Expenditure on: | | |
| Charitable activities (analysed below) | <u>(230,787)</u> | <u>(247,509)</u> |
| Total expenditure | <u>(230,787)</u> | <u>(247,509)</u> |
| Net (expenditure)/income | <u>(30,065)</u> | <u>63,574</u> |
| Net movement in funds | (30,065) | 63,574 |
| Reconciliation of funds | | |
| Total funds brought forward | <u>554,686</u> | <u>491,112</u> |
| Total funds carried forward | <u><u>524,621</u></u> | <u><u>554,686</u></u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2023 (continued)

| | Total 2023 £ | Total 2022 £ |
|--|-----------------------------|-----------------------------|
| <i>Charitable activities</i> | | |
| UK Government grants | - | 132,764 |
| Organised Services | 61,841 | 67,601 |
| Private Day Care | 87,330 | 62,349 |
| Contractual income from government or public authorities | 50,762 | 48,334 |
| | <u>199,933</u> | <u>311,048</u> |
| <i>Investment income</i> | | |
| Interest on cash deposits | 789 | 35 |
| | <u>789</u> | <u>35</u> |
| <i>Charitable activities</i> | | |
| Opening stock | (300) | (300) |
| Purchases | (550) | (790) |
| Closing stock | 300 | 300 |
| Sundry expenses | (693) | (678) |
| Wages and salaries | (163,769) | (181,020) |
| Staff pensions (Defined contribution) | (2,808) | (2,687) |
| Motor expenses | (8,529) | (16,068) |
| Telephone | (1,362) | (1,258) |
| Postage and stationery | (38) | (90) |
| Rent and rates | (2,991) | (1,787) |
| Food | (15,682) | (15,321) |
| Heat & Light | (5,646) | (3,020) |
| Repairs and renewals | (11,377) | (6,319) |
| Cleaning | (72) | (145) |
| Bank charges | (1,106) | (1,018) |
| Insurance | (2,208) | (2,590) |
| Computer software and maintenance costs | (942) | (686) |
| Depreciation of office equipment | (10,134) | (10,732) |
| Accountancy fees | (2,880) | (3,300) |
| | <u>(230,787)</u> | <u>(247,509)</u> |

This page does not form part of the statutory financial statements.

NORTHWOOD DAY CARE CENTRE

England & Wales - Charity number 514092

Accounts

Charity registration number: 514092

Northwood Day Care Centre

Annual Report and Financial Statements

for the Year Ended 31 May 2022

Northwood Day Care Centre

Contents (continued)

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Northwood Day Care Centre

Reference and Administrative Details

| | |
|--|---|
| Chairman | Pauline Mitchell |
| Trustees | Pauline Mitchell C Ashworth E Walton G Walton S Rogers W Woodward Anthony Thomas Mandy Machin June Sheldon |
| Senior Management / Leadership Team | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |
| Charity Registration Number | 514092 |
| Principal Office | Oak Street Stoke-on-Trent Staffordshire ST1 2NW |
| Independent Examiner | Winton Bath Group Ltd Chartered accountants First Floor 6 Ferranti Court Staffordshire Technology Park Stafford Staffordshire ST18 0LQ |

Northwood Day Care Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2022.

Objectives and activities

Objects and aims

The objects of the charity are to provide for the elderly, the infirmed or people with compromised social or economic circumstance by the provision of facilities for social and recreational purposes that will improve their condition in life

Objectives, strategies and activities

The main activities of the the charity are set out below and are all undertaken to further the charitable activity for the public benefit.

- Transport of the infirm and elderley to and from the centre
- Provision of daily three course meals
- Bathing and hairdressing facilities
- Library services
- Laundry services
- Daily prescription services
- Transport to medical centres
- Comunity visits
- Organised activities

Public benefit

In planning the activities and objectivies of the charity the Charity Commissions guidance on public benefit has been considered.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity policy on reserves is to hold approximately three months future expenditure as cash reserves.

Funds in deficit

The charity has no funds in deficit.

Principal funding sources

The charities principle funding source comes from receipts from local government and private individuals for provision day care services.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Northwood Day Care Centre

Trustees' Report (continued)

| | |
|--------------------------------------|--|
| Trustees: | Pauline Mitchell C Ashworth E Walton G Walton S Rogers W Woodward Anthony Thomas Mandy Machin June Sheldon |
| Chairman: | Pauline Mitchell |
| Senior Management / Leadership Team: | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |

Structure, governance and management

Nature of governing document

The charity was set up by a deed of trust and is controlled by its constitution document dated 01 March 1983. The charity is unincorporated.

Recruitment and appointment of trustees

Trustees are recruited periodically from a pool of individuals with direct contact to the charity. Appointments are ratified by the executive committee.

Arrangements for setting key management personnel remuneration

Key management personell includes A. Thomas, P Hughes, and S Brereton. A. Thomas does not receive a salary. Salaries are set by the executive committee.

Organisational structure

The trustees meet two or three times per year to determine policyand to review performance.

The charity's day to day operations are controlled by the executive committee who meet 10-12 per annum. The members of the executive committee are nominated and elected each year at the annual general meeting. All members must retire annually but are eligible for re-election.

The executive committee members in the year ended 31 May 2020 were;

P.Mitchel (Chairperson), C Ashworth, M Riley, W Woodward, D Howle, E Walton, G Walton.]

Northwood Day Care Centre

Trustees' Report (continued)

Relationships with related parties

Northwood Past Times

Northwood Past Times is a charity and a company limited by guarantee. The same trustees of this charity manage Northwood Past Time. The purpose of the limited company is to provide holiday's for those individuals with the same needs as this charity.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash and other receivables, The charity's credit risk is primarily attributable to its outstanding debt owed by its associated entity, Northwood Past Times.. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk other than that stated above

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity maintains surplus cash balances Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 30 January 2022 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30 January 2022 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Independent Examiner's Report to the trustees of Northwood Day Care Centre

I report to the trustees on my examination of the accounts of Northwood Day Care Centre for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity trustees of Northwood Day Care Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Northwood Day Care Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Northwood Day Care Centre'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 Institute of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Northwood Day Care Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

.....
Winton Bath Group Ltd
Chartered accountants
Institute of Chartered Accountants

First Floor
6 Ferranti Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0LQ

30 January 2022

Northwood Day Care Centre

Statement of Financial Activities for the Year Ended 31 May 2022

| | Note | Unrestricted funds £ | Total 2022 £ |
|------------------------------------|------|-------------------------------------|-----------------------------|
| Income and Endowments from: | | | |
| Charitable activities | | 311,048 | 311,048 |
| Investment income | 3 | <u>35</u> | <u>35</u> |
| Total income | | <u>311,083</u> | <u>311,083</u> |
| Expenditure on: | | | |
| Charitable activities | | <u>(247,509)</u> | <u>(247,509)</u> |
| Total expenditure | | <u>(247,509)</u> | <u>(247,509)</u> |
| Net income | | <u>63,574</u> | <u>63,574</u> |
| Net movement in funds | | 63,574 | 63,574 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>491,112</u> | <u>491,112</u> |
| Total funds carried forward | | <u>554,686</u> | <u>554,686</u> |
| | | Unrestricted funds £ | Total 2021 £ |
| | Note | | |
| Income and Endowments from: | | | |
| Charitable activities | | 227,677 | 227,677 |
| Investment income | 3 | <u>50</u> | <u>50</u> |
| Total income | | <u>227,727</u> | <u>227,727</u> |
| Expenditure on: | | | |
| Charitable activities | | <u>(219,247)</u> | <u>(219,247)</u> |
| Total expenditure | | <u>(219,247)</u> | <u>(219,247)</u> |
| Net income | | <u>8,480</u> | <u>8,480</u> |
| Net movement in funds | | 8,480 | 8,480 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>482,633</u> | <u>482,633</u> |
| Total funds carried forward | | <u>491,113</u> | <u>491,113</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 14 form an integral part of these financial statements.

Northwood Day Care Centre
(Registration number: 514092)
Balance Sheet as at 31 May 2022

| | Note | 2022 £ | 2021 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 6 | 230,093 | 240,824 |
| Current assets | | | |
| Stocks | 7 | 300 | 300 |
| Debtors | 8 | 176,212 | 175,282 |
| Cash at bank and in hand | 9 | 155,490 | 81,670 |
| | | 332,002 | 257,252 |
| Creditors: Amounts falling due within one year | 10 | (7,409) | (6,963) |
| Net current assets | | 324,593 | 250,289 |
| Net assets | | 554,686 | 491,113 |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | 554,686 | 491,113 |
| Total funds | | 554,686 | 491,113 |

The annual report was approved by the trustees of the charity on 30 January 2022 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northwood Day Care Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

The charity receives income for the provision of day care services. Income is accounted for when it becomes receivable.

Investment income

Interest on cash and bank deposits is recognised once the interest has been paid.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes only costs that can be allocated directly to such activities. The charity does not have any central support costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-------------------------|-------------------------------------|
| Furniture and equipment | 20% on reducing balance |
| Land and buildings | 4% on cost |
| Plant and machinery | 20% on reducing balance |
| Motor vehicles | 25% on reducing balance |

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from charitable activities

| Unrestricted funds General | Total 2022 | Total 2021 |
|---|-----------------------|-----------------------|
| £ 311,048 | £ 311,048 | £ 227,677 |

3 Investment income

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

| | Unrestricted funds General £ | Total funds £ |
|---|---------------------------------------|---------------------|
| Interest receivable and similar income; Interest receivable on bank deposits | 35 | 35 |
| Total for 2022 | <u>35</u> | <u>35</u> |
| Total for 2021 | <u>50</u> | <u>50</u> |

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Motor vehicles £ | Total £ |
|-----------------------|----------------------------|---------------------------------|---------------------|-----------------------|
| Cost | | | | |
| At 1 June 2021 | <u>414,259</u> | <u>59,412</u> | <u>194,637</u> | <u>668,308</u> |
| At 31 May 2022 | <u>414,259</u> | <u>59,412</u> | <u>194,637</u> | <u>668,308</u> |
| Depreciation | | | | |
| At 1 June 2021 | 183,501 | 58,016 | 185,967 | 427,484 |
| Charge for the year | <u>8,285</u> | <u>279</u> | <u>2,167</u> | <u>10,731</u> |
| At 31 May 2022 | <u>191,786</u> | <u>58,295</u> | <u>188,134</u> | <u>438,215</u> |
| Net book value | | | | |
| At 31 May 2022 | <u><u>222,473</u></u> | <u><u>1,117</u></u> | <u><u>6,503</u></u> | <u><u>230,093</u></u> |
| At 31 May 2021 | <u><u>230,758</u></u> | <u><u>1,396</u></u> | <u><u>8,670</u></u> | <u><u>240,824</u></u> |

7 Stock

| | 2022 £ | 2021 £ |
|--------|------------|------------|
| Stocks | <u>300</u> | <u>300</u> |

8 Debtors

| | 2022 £ | 2021 £ |
|---------------|-----------------------|-----------------------|
| Prepayments | - | 1,851 |
| Other debtors | <u>176,212</u> | <u>173,431</u> |
| | <u><u>176,212</u></u> | <u><u>175,282</u></u> |

9 Cash and cash equivalents

| | 2022 £ | 2021 £ |
|--------------|-----------------------|----------------------|
| Cash on hand | 100 | 100 |
| Cash at bank | <u>155,390</u> | <u>81,570</u> |
| | <u><u>155,490</u></u> | <u><u>81,670</u></u> |

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

10 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------------|--------------|--------------|
| Trade creditors | 865 | 475 |
| Other taxation and social security | 2,887 | 376 |
| Other creditors | 537 | 352 |
| Accruals | 3,120 | 5,760 |
| | <u>7,409</u> | <u>6,963</u> |

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,741 (2021 - £1,999).

12 Related party transactions

During the year the charity made the following related party transactions:

Northwood Past Time

(Northwood Past Time is managed by the same trustees that manage this charity.)

Northwood Past Times has had invoiced paid by this charity totalling £2780

. At the balance sheet date the amount due from Northwood Past Time was £176,211 (2021 - £174,431).

13 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total funds £ |
|---|---------------------------------------|---------------------|
| Independent examiner fees | | |
| Examination of the financial statements | 3,300 | 3,300 |
| Total for 2022 | <u>3,300</u> | <u>3,300</u> |
| Total for 2021 | <u>2,880</u> | <u>2,880</u> |

14 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2022 (continued)

| | 2022 | 2021 |
|--------------|-------------|-------------|
| | No | No |
| Centre staff | <u>14</u> | <u>15</u> |

Contributions to the employee pension schemes for the year totalled £2,687 (2021 - £2,106).

No employee received emoluments of more than £60,000 during the year

15 Expenditure on charitable activities

| | Unrestricted funds General £ | Total 2022 £ | Total 2021 £ |
|---------------------|---|-----------------------------|-----------------------------|
| Charitable activity | <u>244,209</u> | <u>244,209</u> | <u>216,367</u> |

16 Net incoming/outgoing resources

Net incoming resources for the year include:

| | 2022 | 2021 |
|----------------------|---------------|----------------|
| | £ | £ |
| Private day care | 62,349 | 24,599 |
| Local authority | 48,334 | 38,532 |
| Organised services | 67,601 | 23,500 |
| UK government grants | 132,764 | 141,046 |
| Depreciation | 10,732 | (11,524) |
| Wages and salaries | 181,020 | (180,601) |
| Heat and light | 3,020 | (2,652) |
| Motor Expenses | 16,068 | (3,386) |
| Food | <u>15,321</u> | <u>(5,123)</u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2022

| | Total 2022 £ | Total 2021 £ |
|--|-----------------------------|-----------------------------|
| Income and Endowments from: | | |
| Charitable activities (analysed below) | 311,048 | 227,677 |
| Investment income (analysed below) | 35 | 50 |
| Total income | <u>311,083</u> | <u>227,727</u> |
| Expenditure on: | | |
| Charitable activities (analysed below) | <u>(247,509)</u> | <u>(219,247)</u> |
| Total expenditure | <u>(247,509)</u> | <u>(219,247)</u> |
| Net income | <u>63,574</u> | <u>8,480</u> |
| Net movement in funds | 63,574 | 8,480 |
| Reconciliation of funds | | |
| Total funds brought forward | <u>491,112</u> | <u>482,633</u> |
| Total funds carried forward | <u><u>554,686</u></u> | <u><u>491,113</u></u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2022 (continued)

| | Total 2022 £ | Total 2021 £ |
|--|-----------------------------|-----------------------------|
| <i>Charitable activities</i> | | |
| UK Government grants | 132,764 | 141,046 |
| Organised Services | 67,601 | 23,500 |
| Private Day Care | 62,349 | 24,599 |
| Contractual income from government or public authorities | 48,334 | 38,532 |
| | <u>311,048</u> | <u>227,677</u> |
| <i>Investment income</i> | | |
| Interest on cash deposits | 35 | 50 |
| | <u>35</u> | <u>50</u> |
| <i>Charitable activities</i> | | |
| Opening stock | (300) | (300) |
| Purchases | (790) | - |
| Closing stock | 300 | 300 |
| Sundry expenses | (678) | (266) |
| Wages and salaries | (181,020) | (178,495) |
| Staff pensions (Defined contribution) | (2,687) | (2,106) |
| Motor expenses | (16,068) | (3,386) |
| Telephone | (1,258) | (2,212) |
| Postage and stationery | (90) | (115) |
| Rent and rates | (1,787) | (1,363) |
| Food | (15,321) | (5,123) |
| Heat & Light | (3,020) | (2,652) |
| Repairs and renewals | (6,319) | (4,911) |
| Cleaning | (145) | (126) |
| Bank charges | (1,018) | (529) |
| Insurance | (2,590) | (2,842) |
| Computer software and maintenance costs | (686) | (717) |
| Depreciation of office equipment | (10,732) | (11,524) |
| Accountancy fees | (3,300) | (2,880) |
| | <u>(247,509)</u> | <u>(219,247)</u> |

This page does not form part of the statutory financial statements.

NORTHWOOD DAY CARE CENTRE

England & Wales - Charity number 514092

Accounts

Charity registration number: 514092

Northwood Day Care Centre

Annual Report and Financial Statements

for the Year Ended 31 May 2021

Northwood Day Care Centre

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Northwood Day Care Centre

Reference and Administrative Details

| | |
|------------------------------------|---|
| Chairman | Pauline Mitchell |
| Trustees | Pauline Mitchell C Ashworth E Walton G Walton S Rogers W Woodward Douglas Howle Anthony Thomas |
| Senior Management Team | Peter Hughes, Centre Manager Shaun Brereton, Assistant centre manager |
| Principal Office | Oak Street Stoke-on-Trent Staffordshire ST1 2NW |
| Charity Registration Number | 514092 |
| Independent Examiner | Winton Bath Ltd Chartered accountants First Floor 6 Ferranti Court Staffordshire Technology Park Stafford Staffordshire ST18 0LQ |

Northwood Day Care Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021.

Trustees

Pauline Mitchell

C Ashworth

E Walton

G Walton

S Rogers

W Woodward

Douglas Howle

Anthony Thomas (appointed 1
January 2021)

Objectives and activities

Objects and aims

The objects of the charity are to provide for the elderly, the infirmed or people with compromised social or economic circumstance by the provision of facilities for social and recreational purposes that will improve their condition in life

Objectives, strategies and activities

The main activities of the the charity are set out below and are all undertaken to further the charitable activity for the public benefit.

- Transport of the infirm and elderley to and from the centre
- Provision of daily three course meals
- Bathing and hairdressing facilities
- Library services
- Laundry services
- Daily prescription services
- Transport to medical centres
- Comunity visits
- Organised activities

Public benefit

In planning the activities and objectivies of the charity the Charity Commissions guidance on public benefit has been considered.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity policy on reserves is to hold approximately three months future expenditure as cash reserves.

Northwood Day Care Centre

Trustees' Report

Funds in deficit

The charity has no funds in deficit.

Principal funding sources

The charity's principal funding source comes from receipts from local government and private individuals for provision of day care services.

Structure, governance and management

Nature of governing document

The charity was set up by a deed of trust and is controlled by its constitution document dated 01 March 1983. The charity is unincorporated.

Recruitment and appointment of trustees

Trustees are recruited periodically from a pool of individuals with direct contact to the charity. Appointments are ratified by the executive committee.

Arrangements for setting key management personnel remuneration

Key management personnel includes A. Thomas, P Hughes, and S Brereton. A. Thomas does not receive a salary. Salaries are set by the executive committee.

Organisational structure

The trustees meet two or three times per year to determine policy and to review performance.

The charity's day to day operations are controlled by the executive committee who meet 10-12 per annum. The members of the executive committee are nominated and elected each year at the annual general meeting. All members must retire annually but are eligible for re-election.

The executive committee members in the year ended 31 May 2020 were;

P. Mitchel (Chairperson), C Ashworth, M Riley, W Woodward, D Howle, E Walton, G Walton.]

Relationships with related parties

Northwood Past Times

Northwood Past Times is a charity and a company limited by guarantee. The same trustees of this charity manage Northwood Past Time. The purpose of the limited company is to provide holiday's for those individuals with the same needs as this charity.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Northwood Day Care Centre

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash and other receivables, The charity's credit risk is primarily attributable to its outstanding debt owed by its associated entity, Northwood Past Times..

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk other than that stated above

Northwood Day Care Centre

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments the charity maintains surplus cash balances
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 1 March 2022 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 1 March 2022 and signed on its behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Northwood Day Care Centre
for the Year Ended 31 May 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Northwood Day Care Centre for the year ended 31 May 2021 as set out on pages 9 to 17 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>].

This report is made solely to the Board of Directors of Northwood Day Care Centre, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Northwood Day Care Centre and state those matters that we have agreed to state to the Board of Directors of Northwood Day Care Centre, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Northwood Day Care Centre and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Northwood Day Care Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Northwood Day Care Centre. You consider that Northwood Day Care Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Northwood Day Care Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

1 March 2022

Northwood Day Care Centre

Independent Examiner's Report to the trustees of Northwood Day Care Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Northwood Day Care Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Northwood Day Care Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Northwood Day Care Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

.....
Winton Bath Ltd
Chartered accountants
Institute of Chartered Accountants

First Floor
6 Ferranti Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0LQ

1 March 2022

Northwood Day Care Centre

Statement of Financial Activities for the Year Ended 31 May 2021

| | Note | Unrestricted funds £ | Total 2021 £ |
|------------------------------------|-------------|-------------------------------------|-----------------------------|
| Income and Endowments from: | | | |
| Charitable activities | | 227,677 | 227,677 |
| Investment income | 3 | <u>50</u> | <u>50</u> |
| Total income | | <u>227,727</u> | <u>227,727</u> |
| Expenditure on: | | | |
| Charitable activities | | <u>(219,247)</u> | <u>(219,247)</u> |
| Total expenditure | | <u>(219,247)</u> | <u>(219,247)</u> |
| Net income | | <u>8,480</u> | <u>8,480</u> |
| Net movement in funds | | 8,480 | 8,480 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>482,633</u> | <u>482,633</u> |
| Total funds carried forward | | <u>491,113</u> | <u>491,113</u> |
| | | Unrestricted funds £ | Total 2020 £ |
| | Note | | |
| Income and Endowments from: | | | |
| Charitable activities | | 266,782 | 266,782 |
| Investment income | 3 | <u>210</u> | <u>210</u> |
| Total income | | <u>266,992</u> | <u>266,992</u> |
| Expenditure on: | | | |
| Charitable activities | | <u>(279,552)</u> | <u>(279,552)</u> |
| Total expenditure | | <u>(279,552)</u> | <u>(279,552)</u> |
| Net expenditure | | <u>(12,560)</u> | <u>(12,560)</u> |
| Net movement in funds | | (12,560) | (12,560) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>495,192</u> | <u>495,192</u> |
| Total funds carried forward | | <u>482,632</u> | <u>482,632</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 11 to 17 form an integral part of these financial statements.

Northwood Day Care Centre
(Registration number: 514092)
Balance Sheet as at 31 May 2021

| | Note | 2021 £ | 2020 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 10 | 240,824 | 252,348 |
| Current assets | | | |
| Stocks | 11 | 300 | 300 |
| Debtors | 12 | 175,282 | 172,470 |
| Cash at bank and in hand | 13 | 81,670 | 62,283 |
| | | 257,252 | 235,053 |
| Creditors: Amounts falling due within one year | 14 | (6,963) | (4,769) |
| Net current assets | | 250,289 | 230,284 |
| Net assets | | 491,113 | 482,632 |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | 491,113 | 482,632 |
| Total funds | | 491,113 | 482,632 |

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 1 March 2022 and signed on their behalf by:

.....
W Woodward
Trustee

.....
Anthony Thomas
Trustee

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Accounting policies

Statement of compliance

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northwood Day Care Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

The charity receives income for the provision of day care services. Income is accounted for when it becomes receivable.

Investment income

Interest on cash and bank deposits is recognised once the interest has been paid.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes only costs that can be allocated directly to such activities. The charity does not have any central support costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-------------------------|-------------------------------------|
| Furniture and equipment | 20% on reducing balance |
| Land and buildings | 4% on cost |
| Plant and machinery | 20% on reducing balance |
| Motor vehicles | 25% on reducing balance |

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from charitable activities

| Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|---|-----------------------------|-----------------------------|
| <u>227,677</u> | <u>227,677</u> | <u>266,782</u> |

3 Investment income

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

| | Unrestricted funds General £ | Total funds £ |
|---|---|------------------------------|
| Interest receivable and similar income; | | |
| Interest receivable on bank deposits | 50 | 50 |
| | 50 | 50 |
| Total for 2021 | 50 | 50 |
| Total for 2020 | 210 | 210 |

4 Expenditure on charitable activities

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|---------------------|---|-----------------------------|-----------------------------|
| Charitable activity | 216,367 | 216,367 | 276,672 |
| | 216,367 | 216,367 | 276,672 |
| | 216,367 | 216,367 | 276,672 |

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total funds £ |
|---|---|------------------------------|
| Independent examiner fees | | |
| Examination of the financial statements | 2,880 | 2,880 |
| | 2,880 | 2,880 |
| Total for 2021 | 2,880 | 2,880 |
| Total for 2020 | 2,880 | 2,880 |

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

| | 2021 | 2020 |
|------------------------------|-------------|-------------|
| | £ | £ |
| Private day care | 24,599 | 77,420 |
| Local authority contribution | 38,532 | 97,563 |
| Day care services | 23,500 | 73,044 |
| HMRC Job Retention Grant | 141,046 | 18,756 |
| Depreciation | (11,524) | 12,575 |
| Wages and salaries | (180,601) | (201,125) |
| Heat and light | (2,652) | (7,296) |
| Motor Expenses | (3,386) | (12,448) |
| Food | (5,123) | (25,640) |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2021 | 2020 |
|--------------|-------------|-------------|
| | No | No |
| Centre staff | <u>15</u> | <u>15</u> |

Contributions to the employee pension schemes for the year totalled £2,106 (2020 - £2,740).

No employee received emoluments of more than £60,000 during the year

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Motor vehicles £ | Total £ |
|-----------------------|----------------------------|---------------------------------|---------------------|------------|
| Cost | | | | |
| At 1 June 2020 | 414,259 | 59,412 | 194,637 | 668,308 |
| At 31 May 2021 | 414,259 | 59,412 | 194,637 | 668,308 |
| Depreciation | | | | |
| At 1 June 2020 | 175,216 | 57,667 | 183,077 | 415,960 |
| Charge for the year | 8,285 | 349 | 2,890 | 11,524 |
| At 31 May 2021 | 183,501 | 58,016 | 185,967 | 427,484 |
| Net book value | | | | |
| At 31 May 2021 | 230,758 | 1,396 | 8,670 | 240,824 |
| At 31 May 2020 | 239,043 | 1,745 | 11,560 | 252,348 |

11 Stock

| | 2021 £ | 2020 £ |
|--------|-----------|-----------|
| Stocks | 300 | 300 |

12 Debtors

| | 2021 £ | 2020 £ |
|---------------|-----------|-----------|
| Prepayments | 1,851 | 1,851 |
| Other debtors | 173,431 | 170,619 |
| | 175,282 | 172,470 |

13 Cash and cash equivalents

| | 2021 £ | 2020 £ |
|--------------|-----------|-----------|
| Cash on hand | 100 | 100 |
| Cash at bank | 81,570 | 62,183 |
| | 81,670 | 62,283 |

Northwood Day Care Centre

Notes to the Financial Statements for the Year Ended 31 May 2021

14 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------------|--------------|--------------|
| Trade creditors | 475 | 850 |
| Other taxation and social security | 376 | 661 |
| Other creditors | 352 | 378 |
| Accruals | 5,760 | 2,880 |
| | <u>6,963</u> | <u>4,769</u> |

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,741 (2020 - £1,999).

16 Related party transactions

During the year the charity made the following related party transactions:

Northwood Past Time

(Northwood Past Time is managed by the same trustees that manage this charity.)

Northwood Past Times has had invoiced paid by this charity totalling £2951

. At the balance sheet date the amount due from Northwood Past Time was £174,431 (2020 - £170,619).

A.Thomas

(Mr A Thomas is a trustee of this charity.)

Mr A Thomas introduced cash funds of £1000 (2020-£0). At the balance sheet date the amount due to A.Thomas was £1,000 (2020 - £Nil).

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

| | Total 2021 £ | Total 2020 £ |
|--|-----------------------------|-----------------------------|
| Income and Endowments from: | | |
| Charitable activities (analysed below) | 227,677 | 266,782 |
| Investment income (analysed below) | <u>50</u> | <u>210</u> |
| Total income | <u>227,727</u> | <u>266,992</u> |
| Expenditure on: | | |
| Charitable activities (analysed below) | <u>(219,247)</u> | <u>(279,552)</u> |
| Total expenditure | <u>(219,247)</u> | <u>(279,552)</u> |
| Net income/(expenditure) | <u>8,480</u> | <u>(12,560)</u> |
| Net movement in funds | 8,480 | (12,560) |
| Reconciliation of funds | | |
| Total funds brought forward | <u>482,633</u> | <u>495,192</u> |
| Total funds carried forward | <u><u>491,113</u></u> | <u><u>482,632</u></u> |

Northwood Day Care Centre

Detailed Statement of Financial Activities for the Year Ended 31 May 2021

| | Total 2021 £ | Total 2020 £ |
|--|-----------------------------|-----------------------------|
| <i>Charitable activities</i> | | |
| UK Government grants | 141,046 | 18,756 |
| Donated services | 23,500 | 73,044 |
| Private Day Care | 24,599 | 77,420 |
| Contractual income from government or public authorities | 38,532 | 97,562 |
| | <u>227,677</u> | <u>266,782</u> |
| <i>Investment income</i> | | |
| Interest on cash deposits | 50 | 210 |
| | <u>50</u> | <u>210</u> |
| <i>Charitable activities</i> | | |
| Opening stock | (300) | (300) |
| Purchases | - | (750) |
| Closing stock | 300 | 300 |
| Sundry expenses | (266) | (353) |
| Wages and salaries | (178,495) | (198,385) |
| Staff pensions (Defined contribution) | (2,106) | (2,740) |
| Motor expenses | (3,386) | (12,448) |
| Telephone | (2,212) | (1,304) |
| Postage and stationery | (115) | (551) |
| Rent and rates | (1,363) | (1,988) |
| Food | (5,123) | (25,640) |
| Heat & Light | (2,652) | (7,296) |
| Repairs and renewals | (4,911) | (6,707) |
| Cleaning | (126) | (600) |
| Bank charges | (529) | (1,157) |
| Insurance | (2,842) | (3,083) |
| Computer software and maintenance costs | (717) | (1,095) |
| Depreciation of office equipment | (11,524) | (12,575) |
| Accountancy fees | (2,880) | (2,880) |
| | <u>(219,247)</u> | <u>(279,552)</u> |

This page does not form part of the statutory financial statements.