

DALES-CARE
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

Company Registration Number 02304789

Charity Number 700773

DALES-CARE

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DALES-CARE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

The Trustees are pleased to present their report, together with the financial statements of the Charity for the year ended 31st March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1st January 2020)"

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	700773
Company Number	2304789
Registered Office	Wycar Bedale North Yorkshire DL8 1ER
Independent Examiner	Azets Audit Services Wynyard Park House Wynyard Avenue Wynyard TS22 5TB
Bankers	Barclays Bank plc 18a North End BEDALE North Yorkshire DL8 1AD

DIRECTORS AND TRUSTEES

The Directors of the charitable Company ('the Charity') are its Trustees for the purpose of Charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year and since the year end were:-

Miss J A Gregg
Mr C Ropner (Chairman)
Mrs E J Dunning
Mr P Braithwaite
Mr C Blanchard
Mr D Dalton

DALES-CARE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 continued

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Dales-care is a private Company limited by guarantee, incorporated in England and Wales, and governed by its Memorandum and Articles of Association dated 13th October 1988. It is registered as a Charity with the Charity Commission. Members undertake to contribute £1.00 to the Company's assets should it be wound up.

Appointment of Trustees

The Trustees are appointed by the members in accordance with the terms of the Memorandum and Articles and Association. Trustees are formally appointed at the Annual General Meeting.

Each Trustee automatically retires every third year and is available for reappointment if they so wish.

Trustee Qualification

Trustees are chosen from individuals with appropriate experience, ensuring a wide range of skills and experience are brought to the governing body.

Organisation

The Board of Trustees meet on a regular basis to administer the Charity. A Finance Sub-Committee meets on a regular basis to consider the Charity's financial issues including planning and review.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate and control those risks.

OBJECTIVES AND ACTIVITIES

The objects of the Charity are to promote the relief of the elderly in a manner in which now or hereafter may be deemed to be charitable within the Northallerton Health Authority district or such successor body.

Achievements and Performances

The Centre continued to provide its services during the year and were encouraged by the numbers attending, including new clients, who were able to take advantage of the facilities.

The Trustees would like to thank the staff and volunteers for their continued commitment throughout this year.

How our Activities deliver Public Benefit

The Trustees have had regard to the Charity Commission guidance on public benefit. The Trustees believe that the provision of facilities, social interaction, care and services for not only the independent older people in the area, but also those who are less able, through infirmity or other difficulties is of benefit not only to the Charity's numerous clients but to the community as a whole.

DALES-CARE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 continued

FINANCIAL REVIEW

The Trustees are grateful to individuals, local organisations and others who have supported Dales-Care with fundraising activities. During the year, after expenses, £10,387 was raised. The "Friends of Dales-Care" continue to provide help and, together with the other unpaid volunteers, the Trustees would sincerely like to express their gratitude for their continued support. The important role they play is essential to the function and the future wellbeing of the Dales-Care Centre.

The charity's results show a net deficit in the year of £10,626 compared with a net deficit of £6,923 in the previous year. Despite the deficit the Trustees are confident the Charity is in a good position to continue the services provided.

The charity, is fully aware of the issues surrounding the increase in light and heat costs, and are looking at ways to increase income to cover the additional costs, by fund raising and unfortunately increasing the price of the meals provided.

RESERVES POLICY

The Trustees readily acknowledge the need for ongoing financial support to enable it not only to achieve its objects but also to meet its commitments and become sustainable into the future and have the reserves to meet the requirements of the changing needs of the independent elderly person.

INVESTMENT POLICY

The Trustees have adopted a prudent attitude to investments and risks and believe that, by the utilisation of interest bearing investment accounts, they maximise the income available and protect the capital investment. Investment performance is reviewed regularly.

PLANS FOR FUTURE PERIOD

The Trustees, are continually looking at ways to ensure the Centre is used to its maximum, within the object of the Charity.

DALES-CARE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 continued

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Dales-care for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP and FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enables them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

APPROVAL

This Report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies by order of the Trustees.

The report was approved on 15th December 2023 and signed on its behalf by


MISS J A GREGG – TRUSTEE

DALES-CARE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DALES-CARE

I report on the accounts for the year ended 31st March 2023 which are set out on pages 8 to 15.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice which is referred to in the extant regulations but has not been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2020.

DALES-CARE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DALES-CARE
cont'd

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ian Whitfield BA FCA
Azets Audit Services
Wynyard Park House
Wynyard Avenue
Wynyard
TS22 5TB

Date: 19 December 2023

DALES-CARE

STATEMENT OF FINANCIAL ACTIVITIES (including INCOME AND EXPENDITURE ACCOUNT) FOR YEAR ENDED 31st MARCH 2023

	Notes	Unrestricted Funds £	Restricted Fund £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
Voluntary Income					
Grants and Donations	3	12,038	-	12,038	25,952
Activities for generating funds					
Day Centre and Similar Income		51,472	-	51,472	35,494
Interest Received	4	156	-	156	4
Other Income	5	-	-	-	-
TOTAL INCOMING RESOURCES		<u>63,666</u>	<u>-</u>	<u>63,666</u>	<u>61,450</u>
RESOURCES EXPENDED					
Cost of generating funds					
Fundraising costs		3,140	-	3,140	1,900
Sub total cost of generating funds		<u>3,140</u>	<u>-</u>	<u>3,140</u>	<u>1,900</u>
Charitable activities:-					
Day Care Provision	6	65,103	1,079	66,182	61,062
Governance Costs	6	4,970	-	4,970	5,411
		<u>70,073</u>	<u>1,079</u>	<u>71,152</u>	<u>66,473</u>
TOTAL RESOURCES EXPENDED		<u>73,213</u>	<u>1,079</u>	<u>74,292</u>	<u>68,373</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>(9,547)</u>	<u>(1,079)</u>	<u>(10,626)</u>	<u>(6,923)</u>
Transfer between Funds		-	-	-	-
NET MOVEMENT OF FUNDS IN YEAR		<u>(9,547)</u>	<u>(1,079)</u>	<u>(10,626)</u>	<u>(6,923)</u>
Reconciliation of Funds					
TOTAL FUNDS brought forward		155,709	41,990	197,699	204,622
TOTAL FUNDS carried forward	11, 12	<u>146,162</u>	<u>40,911</u>	<u>187,073</u>	<u>197,699</u>

The Statement of Financial Activities also complies with the requirements for income and expenditure account under the Companies Act 2006 .

The notes on pages 10 to 15 form part of these accounts.

DALES-CARE

BALANCE SHEET AS AT 31st MARCH 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		£	£
FIXED ASSETS			
Tangible Fixed Assets	8	151,012	159,013
CURRENT ASSETS			
Stocks		180	87
Debtors	9	1,020	1,500
Cash at Bank and in Hand		<u>38,316</u>	<u>39,376</u>
		<u>39,516</u>	<u>40,963</u>
CREDITORS			
Amounts falling due within one year	10	<u>3,455</u>	<u>2,277</u>
NET CURRENT ASSETS		36,061	38,686
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>187,073</u>	<u>197,699</u>
NET ASSETS		<u>187,073</u>	<u>197,699</u>
UNRESTRICTED FUNDS			
General	11	146,162	155,709
RESTRICTED FUNDS	12	<u>40,911</u>	<u>41,990</u>
		<u>187,073</u>	<u>197,699</u>

The Trustees are satisfied that the company was entitled to exemption under section 477 of the Companies Act 2006 for the year ended 31st March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees acknowledges their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 386 of the Act; and
- ii preparing accounts which give a true and fair view of the state of affairs of the Company at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 relating to small entities.

The accounts were approved by the Board 15th December 2023.

.....
Mrs E J Dunning – Trustee

The notes on pages 10 to 15 form part of these accounts.

Company Number 02304789

DALES-CARE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31st MARCH 2023**

1. ACCOUNTING POLICIES

Accounting Convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1st January 2020). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Incoming Resources

Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the Charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest Receivable

Interest is included when receivable by the Charity.

DALES-CARE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31st MARCH 2023 continued**

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently depreciated over their estimated useful lives as follows:-

Freehold Property	2% straight line basis
Fixtures and Fittings	10% reducing balance basis
Equipment	15% reducing balance basis
Office Equipment	15% reducing balance basis

Stock

Stock is included at the lower of cost or net realisable value.

Fund Accounting

Funds held by the Charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. LEGAL STATUS OF THE CHARITY

The Charity is a Company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1 while he or she is a member.

DALES-CARE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023 continued

3. VOLUNTARY INCOME

	<u>2023</u>	<u>2022</u>
	£	£
General donations	3,015	4,090
Fundraising events	9,023	11,240
Grants (restricted)	-	-
Grants (unrestricted)	-	10,622
	<u>12,038</u>	<u>25,952</u>

In 2022 the charity furloughed some of its staff under the government's JRS scheme. The funding received of £2,622 is included in unrestricted grants and relates to staff costs which are included in note 7 below.

4. INVESTMENT INCOME

	<u>2023</u>	<u>2022</u>
	£	£
Interest from deposit and investment accounts	156	4
	<u>156</u>	<u>4</u>

5. OTHER INCOME

	<u>2023</u>	<u>2022</u>
	£	£
Insurance claims	-	-
	<u>-</u>	<u>-</u>

6. ALLOCATION OF SUPPORT AND ANALYSIS OF CHARITABLE ACTIVITIES

The Company allocates its support costs as shown in the table below:-

	- Daycare Provision -				
	Unrestricted	Restricted	Governance	Total 2023	Total 2022
	£	£	£	£	£
Kitchen /activity costs	15,238	-	-	15,238	10,939
Salary costs - gross	32,336	-	-	32,336	31,670
Premises cost	9,981	-	1,036	11,017	10,189
Management costs	713	-	900	1,613	1,770
Professional fees	-	-	1,717	1,717	2,229
Accountancy fees	-	-	1,230	1,230	1,168
Depreciation	6,835	1,079	87	8,001	8,508
	<u>65,103</u>	<u>1,079</u>	<u>4,970</u>	<u>71,152</u>	<u>66,473</u>

Net income/(expenditure) for the year includes:	2023	2022
	£	£
Fees payable to independent examiner for:		
- Independent examination	1,230	1,168
	<u>1,230</u>	<u>1,168</u>

DALES-CARE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023 continued

**6. ALLOCATION OF SUPPORT AND ANALYSIS OF CHARITABLE ACTIVITIES
(CONTINUED)**

Comparative information in respect of the preceding period is as follows:-

	Daycare Unrestricted	Provision Restricted	Governance	Total 2022
	£	£	£	£
Kitchen /activity costs	10,939	-	-	10,939
Salary costs - gross	31,670	-	-	31,670
Premises cost	9,265	-	924	10,189
Management costs	782	-	988	1,770
Professional fees		-	2,229	2,229
Accountancy fees		-	1,168	1,168
Depreciation	7,298	1,108	102	8,508
	<u>59,954</u>	<u>1,108</u>	<u>5,411</u>	<u>66,473</u>

7. EMPLOYMENT COSTS

	<u>2023</u>	<u>2022</u>
	£	£
Wages and salaries	32,210	31,556
Social security costs	-	-
Pension costs	126	114
	<u>32,336</u>	<u>31,670</u>

The average number of paid employees during the year totalled 3 (2022 – 3). This is made up of 3 part time employees or the equivalent of 1 full time employee.

The Trustees did not receive any amounts in respect of fees or remuneration during the year.

Three Trustees were reimbursed for expenses and repair work incurred on behalf of the charity, amounting to £1,130(2022 £1,673).

There were 0 (2022 – 0) employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

There were no other related party transactions during the year.

DALES-CARE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023 continued

8. TANGIBLE FIXED ASSETS

	Freehold Property £	Motor Car £	Equipment £	Day Centre Furnishings & Fittings £	Office Equipment £	Total £
COST						
At 1 st April 2022	247,379		81,293	27,556	5,531	361,759
Additions						
Disposals						
At 31 st March 2023	247,379	-	81,293	27,556	5,531	361,759
DEPRECIATION						
At 1 st April 2022	110,323		64,715	22,759	4,949	202,746
Eliminated on disposal						
Charge for Year	4,948		2,487	479	87	8,001
At 31 st March 2023	115,271	-	67,202	23,238	5,036	210,747
NET BOOK VALUE						
At 31 st March 2023	132,108	-	14,091	4,318	495	151,012
At 31 st March 2022	137,056	-	16,578	4,797	582	159,013

The Trustees are of the opinion that its current value on an open market existing use basis would be at least equivalent to the Balance Sheet carrying value.

9. DEBTORS

	<u>2023</u> £	<u>2022</u> £
Trade debtors and accrued income	-	-
Prepayments	520	-
Other debtors	500	1,500
	<u>1,020</u>	<u>1,500</u>

10. CREDITORS - Amounts falling due within one year

	<u>2023</u> £	<u>2022</u> £
Trade creditors	1,274	1,014
Accruals and deferred income	1,230	1,170
Other taxation and social security	951	93
	<u>3,455</u>	<u>2,277</u>

DALES-CARE

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023 continued

11. UNRESTRICTED FUNDS OF THE CHARITY

	<u>2023</u>	<u>2022</u>
	£	£
Balance at 1 st April 2022	155,709	161,524
Movement in Funds for the Year	(9,547)	(5,815)
Balance at 31 st March 2023	<u>146,162</u>	<u>155,709</u>

12. RESTRICTED FUNDS OF THE CHARITY

	Equipment	Extension & Equipment	Total
	£	£	£
At 1 st April 2022	1,136	40,854	41,990
Movement during Year	(59)	(1,020)	(1,079)
At 31 st March 2023	<u>1,077</u>	<u>39,834</u>	<u>40,911</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Restricted Fund	Total
	£	£	£
Tangible fixed assets	125,074	25,938	151,012
Cash at bank and in hand	23,343	14,973	38,316
Other net current liabilities	(2,255)	-	(2,255)
Long term (liabilities)	-	-	-
	<u>146,162</u>	<u>40,911</u>	<u>187,073</u>

Comparative information in respect of the preceding period is as follows:-

	General Fund	Restricted Fund	Total
	£	£	£
Tangible fixed assets	131,996	27,017	159,013
Cash at bank and in hand	24,403	14,973	39,376
Other net current liabilities	(690)	-	(690)
Long term (liabilities)	-	-	-
	<u>155,709</u>	<u>41,990</u>	<u>197,699</u>