

REGISTERED COMPANY NUMBER: SC181530 (Scotland)
REGISTERED CHARITY NUMBER: SC023259

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
FOR
CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**



Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

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FOR THE YEAR ENDED 31ST MARCH 2021**

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**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

OBJECTIVES AND ACTIVITIES

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The aims of the daycare association are incorporated into our Articles of Association and are as follows:

To relieve poverty and promote the welfare of older people within the Creich, Croick, Kincardine and surrounding District.

To bring together individuals and representatives of statutory and voluntary organisations.

To make representations on behalf of older people and their carers within the area of benefit.

To make information available to older people and their carers within the area of benefit.

To encourage training for those working with older people and their carers within the area of benefit.

To create, encourage and maintain public interest between the Association and the Community which it serves.

Principal activities

The company's principal activity during the year continued to be, within the Creich, Croick and Kincardine District, to relieve poverty and promote the welfare of older people. However, we are increasingly receiving requests from individuals out with the core district.

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

ACHIEVEMENT AND PERFORMANCE

This past year has been like no other since the Association was formed in 1997. On 18th March 2020 the Centre Manager took the decision to close the Centre to its clients because of the growing concerns about the spread of the Coronavirus. Little did we know at that time that the Centre would remain closed to its clients for the whole of the financial year and in fact not reopening until July 2021.

While the Centre had to close its doors to the vulnerable, elderly clients that it usually serves it did not mean a complete cessation of services to these people. Discussions took place with the Board of Trustees, the staff and NHS Highland and it was agreed that the association would try to provide services to existing clients in the form of a hot meal delivered to the door and in addition the Centre started to deliver shopping and prescriptions for a wide variety of people in the community who were forced to remain in their homes under the shielding programme introduced by the Scottish Government to protect the most vulnerable, of all ages in the communities.

The nature of the work required by the Centre's staff changed during the Covid lockdown. With no clients on the premises the need for our activities co-ordinators disappeared. Initially the two staff concerned were offered furlough but one soon found alternative employment and the other, who had only been with the association for a few weeks prior to the closure, chose to resign voluntarily. The remaining staff all continued to work full-time and worked tirelessly to provide a very different but very essential service in the community. The number of meals delivered throughout the association's catchment area gradually increased with many additional meals delivered to people in the community who had not previously been members of the association. Grant funding was secured to allow the association to provide these meals free of charge for some considerable time after. When funding ran out the service continued but with a small charge made for the meals delivered.

The association received offers of help from people in the local villages who assisted with the delivery of the hot meals. The support of these volunteers was essential to ensure that the meals were delivered quickly and efficiently. The shopping and prescription delivery service was also reliant on the generosity of many volunteers giving of their time to help their vulnerable neighbours.

It has undoubtedly been a very difficult year both for the association's usual clients but also for the staff and volunteers. We are grateful to several funding organisations who made special grants available to assist organisations like the Bradbury Centre in providing the types of services that have been required throughout the periods of lockdown and the subsequent times when we have all been living under a range of restrictions. We were also fortunate in that the usual funding that we receive to run our transport operation was not withdrawn when our regular bus services ceased to run. The monies we would usually receive in the form of concessionary fares for travellers using their concessionary cards was still provided on the condition that we were still using our bus to meet the special needs of the pandemic conditions. As a result of this the running costs of our minibus have continued to be funded through statutory funds.

While it has been a very difficult and often frustrating year we are very proud of the service that the association has been able to provide. It has been especially frustrating to see our newly enlarged building under-utilised for so long. There had been so many plans for all the new activities and the increased number of clients that we could service in the extended building, but all these have been put on hold. Hopefully in our next report we will be able to write of things getting back to something like normal but at the time of writing it seems that when the coronavirus is eventually under control we will still be living in a 'new' normal with quite a range of things having to be done rather differently.

We are confident that whatever the future holds our dedicated team of staff, volunteers and trustees will be up for whatever challenges they have to face and we look forward to being able to continue to reach out and support the elderly and vulnerable in our communities.

FINANCIAL REVIEW

Reserves policy

It is the aim of the Association to maintain sufficient funds in unrestricted reserves to cover six months operating costs of the Bradbury Centre. Because of the nature of the service provided to the clients this could not be withdrawn without significant notice and sufficient period of time to allow alternative provision to be put in place.

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

FINANCIAL REVIEW

This year's annual accounts show an overall surplus of £46,070 compared to a deficit of £11,079 in the year to Mar 2020

The association was very fortunate to receive significant grants to support the activities that were provided during the lockdown period. These grants enabled the Centre to retain all staff on full salary without having to use the Government Job Retention Scheme grants. Other grants provided the funds to be able to supply hot meals to the vulnerable in the association's catchment area free of charge for several months of the year. The costs of food, transportation costs, special equipment for transporting meals, volunteers travel expenses were all covered by Covid specific grants. The grant funders included a Government backed fund administered by highlands and Islands Enterprise, Scottish and Southern Energy, Foundation Scotland and the Groundwork trust. We continued to receive our annual funding from NHS Highland under our Service Level Agreement even though our clients were not able to attend the Centre. All existing clients and many additional people in the community were supported as much as possible given the constraints and restrictions under which everyone had to work.

The total expenditure during the year was £11,426 lower than the previous year at £102,716. There were some cost savings because the building was not open to clients. The usual monies that would have been spent on providing the wide range of activities and entertainment for clients in the Centre were not incurred. The fact that the two activity co-ordinators resigned meant that we also had salary cost savings while still being able to maintain a substantial, though very different, service. While there were some savings in general office costs these were not great because the normal office administration continued and the heat, light, insurance, telephone costs remained similar to previous years. Areas of additional expenditure were largely related to all the procedures and special cleaning routines that had to be put in place to maintain a safe and Covid free operating environment. However, the costs of all the additional equipment and materials were covered by the Covid specific grants received.

PLANS FOR FUTURE PERIODS

The Centre is eagerly looking forward to when we can reopen our doors to our clients. We are aware of the difficulties that many have been facing through the period of lockdown and the subsequent re-opening of our community. Many of the association's clients are isolated at the best of times and the past months have made this much worse. The opening of the centre, even with restricted numbers and considerable limitations on what can actually be done will be hugely important for both the mental and physical well being of so many clients.

The other great event that we look forward to will be the arrival of the second Bradbury bus. Following a visit, during lockdown, from the UK representative of the Bradbury Foundation, one of the major funders for the building of the Centre back in 1997/8 we were encouraged to submit an application to them for funding of a replacement minibus. The visit had been completely unexpected and gave us considerable insight into the organisation that had enabled the original building to be constructed about which we had previously known very little. The success of our funding application was also quite unexpected because we had been warned that the Bradbury Foundation typically funds major building projects and in the past had not funded vehicles. So when we heard of the success we were delighted.

With the acquisition of the second minibus it is hoped to be able to obtain funds to be able to run the older vehicle as a community bus for local constituted groups to use at a subsidised rate. We will be apply for funding to cover the running costs of the bus and the administrative costs of a booking system so that the vehicle can be hired out to community groups at basically the cost of the fuel used.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The Creich, Croick and Kincardine Day Care Association was formally constituted on 15th December 1997. It continued the work formerly carried out by its predecessor, the unincorporated Creich, Croick and Kincardine Day Care Association.

The company is governed by its Memorandum and Articles of Association. The management of the company is the responsibility of the Board of Directors who are elected under the terms of the Articles of Association. A list of those serving is attached.

The company is non-profit making and has Charitable status. The company is limited by guarantee.

Recruitment and appointment of board members

Board Members are chosen from those in the local community who are considered to have appropriate skills and expertise to bring to the management and operation of the day care centre. Board Members are then appointed at the Annual General Meeting for a period of three years at the end of which they must step down but can offer themselves for reappointment. Board Members cannot serve for more than six consecutive years. The Board of Directors meets as required but at least four times a year.

Organisational structure

The Board is chaired by Mr Brian Martin and Miss Hilary Gardner is Company Secretary. Other Board Members undertake responsibilities that utilise their own specific areas of expertise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC181530 (Scotland)

Registered Charity number

SC023259

Registered office

Bradbury Centre
Bonar Bridge
Sutherland
IV24 3ER

Trustees

Ms S Anderson
K Mair
Dr C J Mair
Dr B T Martin
D J Pryde-Macdonald
K Williams
Ms C M Wilson
Ms P E Kenny Retired
Mrs S M Fletcher (resigned 5/5/20)

Company Secretary

Ms H M Gardner

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mr G Addison
ACCA
Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

Approved by order of the board of trustees on 4th November 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Dr B T Martin', with a stylized flourish at the end.

Dr B T Martin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

Independent examiner's report to the trustees of Creich, Croick & Kincardine District Day Care Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 G Addison
ACCA
Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

4th November 2021

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		12,626	-	12,626	9,806
Charitable activities					
Day Care & Transport Activities		107,371	-	107,371	57,156
Other trading activities	2	28,768	-	28,768	36,088
Investment income	3	21	-	21	43
Other income		-	-	-	(30)
Total		<u>148,786</u>	<u>-</u>	<u>148,786</u>	<u>103,063</u>
 EXPENDITURE ON					
Raising funds		22,125	8,705	30,830	15,931
Charitable activities					
Day Care & Transport Activities		71,886	-	71,886	98,211
Total		<u>94,011</u>	<u>8,705</u>	<u>102,716</u>	<u>114,142</u>
NET INCOME/(EXPENDITURE)		<u>54,775</u>	<u>(8,705)</u>	<u>46,070</u>	<u>(11,079)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		276,565	62,907	339,472	350,551
TOTAL FUNDS CARRIED FORWARD		<u><u>331,340</u></u>	<u><u>54,202</u></u>	<u><u>385,542</u></u>	<u><u>339,472</u></u>

The notes form part of these financial statements

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**BALANCE SHEET
31ST MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	242,189	34,820	277,009	261,540
CURRENT ASSETS					
Debtors	9	16,655	-	16,655	-
Cash at bank and in hand		73,553	19,382	92,935	89,188
		<u>90,208</u>	<u>19,382</u>	<u>109,590</u>	<u>89,188</u>
CREDITORS					
Amounts falling due within one year	10	(1,057)	-	(1,057)	(11,256)
NET CURRENT ASSETS		<u>89,151</u>	<u>19,382</u>	<u>108,533</u>	<u>77,932</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>331,340</u>	<u>54,202</u>	<u>385,542</u>	<u>339,472</u>
NET ASSETS		<u>331,340</u>	<u>54,202</u>	<u>385,542</u>	<u>339,472</u>
FUNDS	11				
Unrestricted funds				331,340	276,565
Restricted funds				<u>54,202</u>	<u>62,907</u>
TOTAL FUNDS				<u>385,542</u>	<u>339,472</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**BALANCE SHEET - continued
31ST MARCH 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4th November 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'B T Martin', with a stylized flourish at the end.

B T Martin - Trustee

The notes form part of these financial statements

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Lunch Club etc	7,556	14,769
Bus Fares & Hires etc	21,212	21,319
	<u>28,768</u>	<u>36,088</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	21	43
	<u>21</u>	<u>43</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	11,227	3,952
Hire of plant and machinery	-	70
Other operating leases	805	1,230
Deficit on disposal of fixed assets	-	30
	<u>12,032</u>	<u>5,282</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administrative	5	6
Bus Driver	1	1
	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

**CREICH, CROICK & KINCARDINE DISTRICT DAY
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,806	-	9,806
Charitable activities			
Day Care & Transport Activities	57,156	-	57,156
Other trading activities	36,088	-	36,088
Investment income	43	-	43
Other income	(30)	-	(30)
Total	103,063	-	103,063
 EXPENDITURE ON			
Raising funds	12,704	3,227	15,931
Charitable activities			
Day Care & Transport Activities	98,211	-	98,211
Total	110,915	3,227	114,142
NET INCOME/(EXPENDITURE)	(7,852)	(3,227)	(11,079)
 RECONCILIATION OF FUNDS			
Total funds brought forward	284,417	66,134	350,551
TOTAL FUNDS CARRIED FORWARD	276,565	62,907	339,472

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Bus £	Computer equipment £	Totals £
COST					
At 1st April 2020	246,411	218	49,229	36,931	332,789
Additions	3,607	2,091	30,618	380	36,696
Grants	(10,000)	-	-	-	(10,000)
At 31st March 2021	<u>240,018</u>	<u>2,309</u>	<u>79,847</u>	<u>37,311</u>	<u>359,485</u>
DEPRECIATION					
At 1st April 2020	-	43	36,322	34,884	71,249
Charge for year	-	453	8,705	2,069	11,227
At 31st March 2021	<u>-</u>	<u>496</u>	<u>45,027</u>	<u>36,953</u>	<u>82,476</u>
NET BOOK VALUE					
At 31st March 2021	<u>240,018</u>	<u>1,813</u>	<u>34,820</u>	<u>358</u>	<u>277,009</u>
At 31st March 2020	<u>246,411</u>	<u>175</u>	<u>12,907</u>	<u>2,047</u>	<u>261,540</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	14,689	-
VAT	1,966	-
	<u>16,655</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	74	(8)
Social security and other taxes	251	633
Pension Liability	131	-
VAT	-	30
Accrued expenses	601	601
Deferred government grants	-	10,000
	<u>1,057</u>	<u>11,256</u>

**CREICH, CROICK & KINCARDINE DISTRICT DAY
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Unrestricted	276,565	54,775	331,340
Restricted funds			
Restricted	62,907	(8,705)	54,202
TOTAL FUNDS	<u>339,472</u>	<u>46,070</u>	<u>385,542</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	148,786	(94,011)	54,775
Restricted funds			
Restricted	-	(8,705)	(8,705)
TOTAL FUNDS	<u>148,786</u>	<u>(102,716)</u>	<u>46,070</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
Unrestricted	284,417	(7,852)	276,565
Restricted funds			
Restricted	66,134	(3,227)	62,907
TOTAL FUNDS	<u>350,551</u>	<u>(11,079)</u>	<u>339,472</u>

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	103,063	(110,915)	(7,852)
Restricted funds			
Restricted	-	(3,227)	(3,227)
TOTAL FUNDS	<u>103,063</u>	<u>(114,142)</u>	<u>(11,079)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,626	9,756
Subscriptions	-	50
	<hr/> 12,626	<hr/> 9,806
Other trading activities		
Lunch Club etc	7,556	14,769
Bus Fares & Hires etc	21,212	21,319
	<hr/> 28,768	<hr/> 36,088
Investment income		
Deposit account interest	21	43
Charitable activities		
Grants	107,371	57,156
Other income		
Gain on sale of tangible fixed assets	-	(30)
	<hr/>	<hr/>
Total incoming resources	148,786	103,063
EXPENDITURE		
Other trading activities		
Food Purchases	7,587	4,672
Wages	8,436	400
Bus Hire	-	70
Operating leases	415	645
Bus Running Costs	1,123	4,625
Sundry Transport Expenses	1,328	1,009
Insurance	3,237	1,283
Motor vehicles	8,704	3,227
	<hr/> 30,830	<hr/> 15,931
Charitable activities		
Wages	55,690	70,482
Pensions	713	806
Other operating leases	390	585
Carried forward	56,793	71,873

This page does not form part of the statutory financial statements

**CREICH, CROICK & KINCARDINE DISTRICT DAY
CARE ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	56,793	71,873
Rates and water	547	209
Insurance	-	1,840
Light and heat	2,881	3,470
Telephone	616	562
Other Office Costs	841	1,602
Advertising	225	211
Repairs & Maintenance	2,455	3,802
Staff Training & Welfare	1,852	828
Cleaning & Gardening	1,144	7,534
Hire of Hall	-	1,936
Fixtures and fittings	453	43
Computer equipment	2,069	682
Bank interest	-	2,105
	<hr/> 69,876	<hr/> 96,697
Support costs		
Finance		
Bank charges	-	14
Governance costs		
Accountancy and legal fees	2,010	1,500
	<hr/> 102,716	<hr/> 114,142
Total resources expended	<hr/> 102,716	<hr/> 114,142
Net income/(expenditure)	<hr/> <hr/> 46,070	<hr/> <hr/> (11,079)

This page does not form part of the statutory financial statements