

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

INDEPENDENT EXAMINER'S REPORT

TO THE MANAGEMENT COMMITTEE OF ST MARTIN'S CENTRE

I report on the accounts of the Centre for the year ended 31 December 2013 set out on pages 2 to 9

RESPECTIVE RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE AND THE EXAMINER

As the Centre's management committee you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the day centre 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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 41 of the Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

Geoff Mann  
Geoff Mann Limited  
Dee House  
Highworth Avenue  
Cambridge  
CB4 2BQ

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds £	2013 Restricted funds £	Total funds £	2012 Total funds £
<b>INCOMING RESOURCES</b>					
Local authority funding	2	62,417	4,070	66,487	64,806
Other grants and donations	3	15,930	14,455	30,385	16,340
Fundraising activities		17	0	17	0
Charitable trading activities	4	37,408	0	37,408	33,235
Investment income		0	0	0	0
<b>TOTAL INCOMING RESOURCES</b>		<b>115,772</b>	<b>18,525</b>	<b>134,297</b>	<b>114,381</b>
<b>RESOURCES EXPENDED</b>					
Direct charitable expenditure	5	98,523	14,544	113,067	110,746
Fundraising and publicity	6	48	0	48	0
Governance costs	7	2,152	0	2,152	2,172
<b>TOTAL RESOURCES EXPENDED</b>	8	<b>100,723</b>	<b>14,544</b>	<b>115,267</b>	<b>112,918</b>
		15,049	3,981	19,030	1,463
<b>TRANSFERS</b>	14	<b>-581</b>	<b>581</b>	<b>0</b>	<b>0</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>14,468</b>	<b>4,562</b>	<b>19,030</b>	<b>1,463</b>
<b>RESERVES BROUGHT FORWARD</b>		<b>16,209</b>	<b>3,563</b>	<b>19,772</b>	<b>18,309</b>
<b>RESERVES CARRIED FORWARD</b>		<b>30,677</b>	<b>8,125</b>	<b>38,802</b>	<b>19,772</b>
			Analysed in note 15		

## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses for 2013 or 2012 other than those included in the Statement of Financial Activities.

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

## BALANCE SHEET

	Notes	2013		2012	
		£	£	£	£
FIXED ASSETS					
Tangible assets	10		1,339		0
CURRENT ASSETS					
Stocks		612		565	
Debtors	11	5,270		4,174	
Cash at bank and in hand		38,628		21,880	
		<u>44,510</u>		<u>26,619</u>	
CREDITORS: amounts falling due within one year	12	<u>7,047</u>		<u>6,847</u>	
NET CURRENT ASSETS			37,463		19,772
NET ASSETS			<u>38,802</u>		<u>19,772</u>
RESERVES					
Unrestricted funds	14		30,677		16,209
Restricted funds	15		8,125		3,563
TOTAL RESERVES			<u>38,802</u>		<u>19,772</u>

The accounts on pages 1 to 8 were approved by the St Martin's Centre Management Committee on 4 March 2014 and signed on their behalf.

D. Hathaway

CHAIRMAN

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

## NOTES TO THE ACCOUNTS

## 1 ACCOUNTING POLICIES

## (a) BASIS OF PREPARATION OF ACCOUNTS

The accounts have been prepared under the historical cost convention and include the results of the charity's operations, which are described in the Report of the Management Committee, and all of which are continuing. They have been prepared in accordance with the Statement of Recommended Practice for Charity Accounts 2005.

## (b) INCOMING RESOURCES

Incoming resources are only recognised in the year in which they are received.

## (c) RESOURCES EXPENDED

Includes all expenditure incurred by the charity other than that which has been capitalised.

## (d) RESTRICTED FUNDS

Restricted funds are those which are restricted by the terms of the grant or donation.

## (e) STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure.

## (f) FIXED AND DONATED ASSETS

Items of an enduring nature are capitalised and depreciated over their useful lives, whether acquired by purchase or donation.

## (g) DEPRECIATION

The centre has a policy to write off any capital items which cost less than £500. The nature of the centre's activities means that such items have an average useful economic life of less than one year.

Depreciation is provided on all tangible fixed assets at rates calculated to write-off the costs less estimated residual value of each asset over its expected useful life as follows:

Computer equipment	3 years	straight line
Fixtures and fittings	3 years	straight line
Other equipment	3 years	straight line
Vehicles	5 years	straight line

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

## NOTES TO THE ACCOUNTS

	Unrestricted funds £	2013 Restricted funds £	Total funds £	2012 Total funds £	
<b>2</b>	<b>LOCAL AUTHORITY FUNDING</b>				
	Cambridgeshire County Council	62,417	0	62,417	60,906
	Cambridge City Council	0	4,070	4,070	3,900
		<u>62,417</u>	<u>4,070</u>	<u>66,487</u>	<u>64,806</u>
<b>3</b>	<b>OTHER GRANTS AND DONATIONS</b>				
	St Martin's PCC	13,548	0	13,548	13,152
	Others	2,382	14,455	16,837	3,188
		<u>15,930</u>	<u>14,455</u>	<u>30,385</u>	<u>16,340</u>
<b>4</b>	<b>CHARITABLE TRADING ACTIVITIES</b>				
	Admin charges	86	0	86	83
	Day Care Activities	344	0	344	356
	Core Service charges	36,978	0	36,978	32,796
		<u>37,408</u>	<u>0</u>	<u>37,408</u>	<u>33,235</u>
<b>5</b>	<b>DIRECT CHARITABLE EXPENDITURE</b>				
	Centre Activities	24,728	14,422	39,150	38,711
	Depreciation	0	122	122	4,440
	Rent	13,548	0	13,548	13,152
	Other premises costs	13,584	0	13,584	9894
	Lunch Expenditure	12,333	0	12,333	11,849
	Shop Purchases	0	0	0	0
	Transport Services	15,401	0	15,401	14,678
	Care Assistance	18,147	0	18,147	17,246
	Refreshments	782	0	782	776
		<u>98,523</u>	<u>14,544</u>	<u>113,067</u>	<u>110,746</u>

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

## NOTES TO THE ACCOUNTS

	Unrestricted funds £	2013 Restricted funds £	Total funds £	2012 Total funds £	
6	FUNDRAISING AND PUBLICITY				
	48	0	48	0	
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7	GOVERNANCE COSTS				
	2,152	0	2,152	2,172	
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8	TOTAL RESOURCES EXPENDED				
	Staff costs £	2013 Depreciation £	Other costs £	Total £	2012 Total £
	64,367	122	48,578	113,067	110,746
	48	0	0	48	0
	1,560	0	592	2,152	2,172
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	65,975	122	49,170	115,267	112,918
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## 9 STAFF COSTS

No remuneration was paid to any member of the management committee nor were any expenses reimbursed to them. No member of staff earned more than £60,000 pa.

	2013 £	2012 £
Wages and salaries	62,960	61,403
Social security costs	3,015	2,944
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	65,975	64,347
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The average weekly number of staff employed by the charity during the year was:

Centre services	6	6
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Corresponding to approx. full-time equivalents (based on 37.5 hrs)	3.5	3.5
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## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

## NOTES TO THE ACCOUNTS

10	TANGIBLE FIXED ASSETS		Minibus £	Fixtures & equipment £	Computer equipment £	Total £
	COST	At 1 January 2013	39,744	30,920	2,430	73,094
		Additions	0	1,461	0	1,461
		31 December 2013	39,744	32,381	2,430	74,555
	DEPRECIATION	At 1 January 2013	39,744	30,920	2,430	73,094
		Charge for the year	0	122	0	122
		31 December 2013	39,744	31,042	2,430	73,216
	NET BOOK VALUE	31 December 2013	0	1,339	0	1,339
		At 1 January 2013	0	0	0	0
11	DEBTORS: Due within one year				2013 £	2012 £
	Other debtors				5,270	4,174
					5,270	4,174
12	CREDITORS; Due within one year				2013 £	2012 £
	Accruals				5,966	5,401
	Deferred income				1,048	1,413
	Other creditors				33	33
					7,047	6,847

## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

## NOTES TO THE ACCOUNTS

13	ANALYSIS OF NET ASSETS BY FUND		Tangible fixed assets £	Net current assets £	Total £		
	Unrestricted funds		0	30,677	30,677		
	Restricted funds		1,339	6,786	8,125		
			-----	-----	-----		
			1,339	37,463	38,802		
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14	UNRESTRICTED FUNDS		Incoming resources £	Resources expended £	Transfers £	Reserves brought forward £	Reserves carried forward £
	General fund		113,772	100,723	-581	16,209	28,677
	Designated fund	Lounge	2,000	0	0	0	2,000
			-----	-----	-----	-----	-----
			115,772	100,723	-581	16,209	30,677
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## ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

## NOTES TO THE ACCOUNTS

15	ANALYSIS OF RESTRICTED FUNDS	2013										2012		
		Cambridge City Council Outings	Cambridge City Council Singing	Cambridge City Council Christmas Party	Skills for Care	Supervision of Volunteers	St Martins Care Trust	Art Project	Centre Members	Donations	Kitchen eqt	Others	Total	Total
		£	£	£	£	£	£	£	£	£	£	£	£	£
	Incoming Resources													
	Cambridge City Council	1,000	500	820	0	750	0	1,000	0	0	0	4,070	3,900	
	St Martins Care Trust	0	0	0	0	0	0	0	0	0	0	0	529	
	Other grants and donations	0	0	0	10,000	0	0	0	2,049	0	248	12,297	508	
	Charges to users	560	0	0	0	0	0	1,598	0	0	0	2,158	1,488	
	Fundraising	0	0	0	0	0	0	0	0	0	0	0	0	
		1,560	500	820	10,000	750	0	2,598	0	2,049	248	18,525	6,425	
	Resources Expended													
	Centre Activities	1,601	440	0	8,298	0	0	3,060	0	77	0	13,683	6,161	
	Depreciation	0	0	0	0	0	0	0	0	122	0	122	4,440	
	Other premises costs	0	0	0	0	0	0	0	0	0	0	0	220	
	Transport Services	0	0	0	0	0	0	0	0	0	0	0	0	
	Care Assistance	0	0	0	0	739	0	0	0	0	0	739	767	
	Centre Refurbishment	0	0	0	0	0	0	0	0	0	0	0	0	
	Direct charitable expenditure	1,601	440	0	8,298	739	0	3,060	0	77	122	14,544	11,588	
	Net movement in the year	-41	60	820	1,702	11	0	-462	0	1,972	-122	3,981	-5,163	
	Reserves brought forward	0	500	0	0	177	529	0	55	1,621	681	3,563	7,368	
		-41	560	820	1,702	188	529	-462	55	3,593	-122	7,544	2,205	
	Transfers between restricted funds	0	0	0	0	0	0	200	0	-1,620	1,461	0	0	
	Transfers from/(to) unrestricted funds	41	0	0	0	0	0	540	0	0	0	581	1,358	
	Reserves carried forward	0	560	820	1,702	188	529	278	55	1,973	1,339	8,125	3,563	
	Tangible fixed assets	0	0	0	0	0	0	0	0	1,339	0	1,339	2,678	
	Net current assets	0	560	820	1,702	188	529	278	55	1,973	681	6,786	885	