

## Brendoncare Clubs

# Report and Financial Statements

31 March 2024



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### Brendoncare Clubs

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Company no: 04360281

Charity no: 1091384



## **Brendoncare Clubs**

### **Contents**

#### **For the year ended 31 March 2024**

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<b>Contents</b>	<b>Pages</b>
Reference and administrative details	2
Report of the Trustees	3
Independent auditor's report	10
Statement of financial activities (incorporating an income and expenditure account)	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16

## Brendoncare Clubs

### Reference and administrative details

#### For the year ended 31 March 2024

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**Company number** 4360281  
**Country of incorporation** England & Wales

**Charity number** 1091384  
**Country of registration** England & Wales

**Registered office and operational address** The Old Malthouse, Victoria Road, Winchester, Hampshire, SO23 7DU

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lee-Ann Fenge	Chair of Board
Abigail Barkham	
Nick Bosanquet	
Sarah Hobhouse	
Helen Roberts	Resigned 30 August 2024
Jane Williams	

<b>Principal staff</b>	Marianne Wanstall	Chief Executive (until 30 <sup>th</sup> September 2024)
	Marianne Wanstall	Company Secretary (until 30 <sup>th</sup> September 2024)
	Gareth Morgan	Company Secretary (from 30 <sup>th</sup> September 2024)
	Samantha Agnew	Director of Charitable Impact and Community Services

**Bankers** Lloyds Bank  
Winchester SO23 9BU

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
110 Golden Lane  
London  
EC1Y 0TG

## Brendoncare Clubs

### Report of the Trustees

#### For the year ended 31 March 2024

The Trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

#### Objects and aims

Brendoncare Clubs' mission is to care for older people with dignity and respect and to tackle social isolation through the provision of friendship and well-being clubs.

The main aims of Brendoncare Clubs are to counteract loneliness and social isolation amongst older people living in their own homes, to give them an opportunity to meet others in a welcoming and friendly environment, with the support of our dedicated team of volunteers.

#### Objectives and activities

The Charity provides clubs that seek to improve the well-being of older people. The Charity works with many volunteers and relies on the support of fundraising. Brendoncare Clubs actively promotes partnership working to deliver our aims.

The Trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work within the last twelve months. The Trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it exists to help. The review also helps the Trustees ensure the Charity's aims, objectives and activities remained focused on its stated purposes.

During the financial year, the Trustees decided that the future objects of Brendoncare Clubs would be best served by the transfer of the business to its parent, Brendoncare Foundation. The merger took place effective from 1 April 2024.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

#### Achievements and performance

Achievements against Brendoncare Clubs' objectives for the year ended 31 March 2024 are listed below:

What we said we would achieve	What we have done
<b>Talk more about the challenges of ageing and respond to those challenges in a way that meets a variety of needs.</b>	<p>The introduction of our new internal communications platform Blink, along with colleague forums, gave us the opportunity to have rich discussions with our workforce around how they perceive and respond to sometimes challenging topics that are part of the culture of ageing in our society.</p> <p>We continued to offer face to face club sessions, events and outings providing opportunities for our membership to remain socially connected. This was alongside telephone and online services for people who may need additional support either temporarily or permanently because of their situation. A new model of wellbeing club was successfully piloted after we ran some mindfulness sessions which were very well received. This new club also incorporates the popular peer-led exercise sessions and has a wellbeing focus to improve body and mind.</p> <p>Digital drop in cafes were also piloted across Hampshire to help people who are digitally excluded in a flexible way that doesn't require them to attend formal classes.</p>

## Brendoncare Clubs

### Report of the Trustees

#### For the year ended 31 March 2024

What we said we would achieve	What we have done
<b>Measure the impact of our services.</b>	<p>Building on the excellent case studies and feedback that illustrate the impact of our services on older people's lives, we also introduced a standard wellbeing measurement questionnaire for all new members to complete as they join and then at around 6 to 8 weeks later. This will hopefully enable us to build a clearer picture of people's wellbeing before and after our interventions.</p> <p>We shared examples of the impact on key stakeholders through our 40 faces project which was part of our 40<sup>th</sup> anniversary celebrations. This included examples from the community and clubs service.</p>
<b>Offer more outings, events and expand and develop our volunteer offer.</b>	<p>We grew capacity in the peer-led exercise team with a further 11 training sessions delivered to train new volunteers in this role and support existing exercise champions. Peer-led exercise is now offered in 10 club locations and one care home.</p> <p>A new flexible digital champion volunteer role was launched and by March 24 we had trained 7 champions to support our drop-in cafes and other membership events and clubs.</p> <p>We saw an increase in volunteer engagement and support for our services as the number of volunteers increased from 206 in April 2023 to 248 in March 2024.</p> <p>We achieved a reaccreditation of our Investors in Volunteering standard with some very positive feedback from the auditor "During the assessment there was a real sense of energy and ambition, more creativity and innovation than was noticeable during previous assessments. Within that the profile of volunteering is high, with recognition that volunteers will form a key part of Brendoncare's future strategy".</p>
<b>Merge the Brendoncare Clubs Charity with The Brendoncare Foundation.</b>	<p>The charitable objects of Brendoncare Clubs and Brendoncare Foundation are aligned and the Trustees of both charities felt it was in the best interests of the group for the activities of both to be in the same legal entity.</p> <p>On 1<sup>st</sup> April 2024, the business of Brendoncare Clubs was therefore transferred to its parent company – also a registered charity – Brendoncare Foundation, and the clubs and community services activities will continue to be delivered as part of the Foundation.</p>

### Operating review

During 2023 to 2024 we increased our Brendoncare community membership from 761 members to 910 in March 2024. This included people who face challenges that mean they are at higher risk of isolation and loneliness and therefore receive free membership from us.

We were particularly pleased to see an increase month on month of members on means-tested benefits who are eligible for free membership. Paying members saw the monthly cost increase from £12 to £14.85 but membership value for money satisfaction remains high with 97% answering yes to that over a 12-month

## Brendoncare Clubs

### Report of the Trustees

#### For the year ended 31 March 2024

rolling period prior to April 2024.

A review was started to look at other organisations offering similar activities to us and how we can implement changes to make the service more sustainable in the coming years. Some cost saving decisions were taken within this period such as closing some expensive instructor led clubs and committing to investment in our volunteer peer-led exercise team, but there is further work to be done to make sure we can continue our charitable support for the people that need us most in future years.

The clubs and the wider community support service continued to be well used. To reflect the commitment to develop our broader support for older people in the community offering more diverse ways to support them where and when they need it, introduced a new role of Head of Membership replacing the Head of Clubs role. This new appointment works alongside the Head of Volunteering and Head of Fundraising to deliver strong leadership across our community services and develop sustainability plans. This team has also started to drive closer integration of our community and care home services so that the people we care and support for can benefit from a joined-up approach.

### Financial review

In the year to 31 March 2024, the fundraising team generated £117,341 (2023: £172,762) from donations, as shown in the Statement of Financial Activities. We also generated £87,225 (2023: £49,666) from memberships and club fees as operations settled to a normal level after re-introducing fees in 2022/23.

	2024 £	2023 £
<b>Surplus/(Deficit) excluding grant</b>	(128,464)	(312,242)
Funding grant from The Brendoncare Foundation	287,000	290,000
Management services granted by The Brendoncare Foundation	-	270,000
Cost of Management services provided by Brendoncare clubs	(287,000)	(270,000)
<b>Net surplus/(deficit) for the year</b>	<b>(139,464)</b>	<b>(22,242)</b>

We actively seek voluntary contributions towards the core costs of running the Brendoncare Clubs network to ensure the clubs' long-term future. Brendoncare is committed to continuing and growing its service to benefit vulnerable older people at risk of loneliness and social isolation via its clubs which are now part of the services provided by Brendoncare Foundation following the merger with Brendoncare Clubs on 1<sup>st</sup> April 2024.

The Charity's net assets at 31 March 2024 were £109,130 (2023: £169,593).

### Plans for the future

The main goals for the year to 31 March 2025 are as follows:

- Complete the transfer of the assets and liabilities of Brendoncare Clubs into its parent, the Brendoncare Foundation. As part of the Foundation we will:
- Increase membership to 1,500 by March 2025 including reaching those most at risk of isolation.
- Continue to roll out contactless options to pay for membership.
- Develop the Community Support Service to focus on the most vulnerable members, working with them to identify goals and actions to enable them to remain as independent as possible.
- Ensure our approach to volunteering is excellent across all services with the retention of our Investors in Volunteering accreditation.

## **Brendoncare Clubs**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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#### **Remuneration policy**

Pay differentials are related to skill level required, workload, responsibilities, qualifications and external labour market forces. Our policy is that the ratio of the pay of the Brendoncare Group Chief Executive to the pay rates of the lowest paid member of staff in the group will not exceed 10:1. The ratio is currently 6.18:1.

Pay reviews are undertaken annually, generally at 1 April. The annual review will take account of the following internal factors:

- The financial position and outlook for the business
- The staff turnover rate in general and in specific locations and jobs
- Any other data that can inform the review.

The annual review will take account of the following external factors:

- The general economic outlook, the position of the not-for-profit and care sector labourmarkets
- The National Minimum Wage and the Living Wage
- The consumer prices index (CPI) or other cost of living indices
- The average earnings index (AEI)
- The annual pay survey of the National Care Forum and/or any other appropriate source of relevant benchmarking information
- Any other data that can inform the review.

The group's People Committee will take advice, guidance and information from such outside sources as may be necessary to review the pay of senior staff with substantial strategic responsibilities.

#### **Fundraising Practices**

As part of our commitment to best practice, Brendoncare Clubs adheres to the standards set by the Fundraising Regulator and the Institute of Fundraising. We aim to ensure that our fundraising is respectful, open, honest and accountable to the public.

We have a clearly documented complaints procedure in place, enabling any concerns regarding our fundraising activities to be responded to quickly. During the year, there have been no instances of non-compliance with the requirements of the fundraising code of practice and no complaints have been received by the Charity regarding fundraising activities.

Our fundraising policy clearly states all steps that should be followed to protect vulnerable people when offering support to the Charity, ensuring that they have the relevant capacity to enable them to make the decision to donate.

The Trustees periodically review fundraising standards and compliance as part of the Board meetings.

#### **Going concern**

On 1<sup>st</sup> April 2024 the business and assets and liabilities of Brendoncare Clubs was transferred to its parent, Brendoncare Foundation. As such, Brendoncare Clubs at the balance sheet date was no longer a going concern as generally defined.

However, as the assets and liabilities of Brendoncare Clubs will continue to be used in the same way by the Foundation, then the Trustees believe the value and classification of assets and liabilities in the balance sheet should be retained. There will be no change in carrying or realisable value as the result of transferring the assets and liabilities to Brendoncare Foundation.

#### **Reserves policy**

Brendoncare Clubs' policy is to maintain reserves sufficient to meet the operating cash flow requirements of the charity. In the light of the transfer of the assets and liabilities of the charity to Brendoncare Foundation on 1 April 2024 then the Trustees are satisfied that the current level of reserves held is sufficient to cover the operations of Brendoncare Clubs until the effective date of transfer of the business to Brendoncare Foundation.

## Brendoncare Clubs

### Report of the Trustees

For the year ended 31 March 2024

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#### Principal risks and uncertainties

A risk register is maintained by The Brendoncare Foundation and the risks relating to Brendoncare Clubs are reviewed regularly by the Senior Management Team and Trustees. The major risks to which Brendoncare is exposed are formally reviewed twice a year by the Board. Systems are in place to manage those risks, and the implementation and effectiveness of those systems are reviewed regularly.

Key risk:	How managed:
Brendoncare Clubs is reliant on fundraising income so any long-term failure to build community fundraising puts them at risk.	<p>Investment in the fundraising team capability and head count.</p> <p>Continuing to work with donors and local communities to generate sustainable income for the club services considering reductions in funding from local authorities.</p> <p>Undertake a competitor analysis with clear recommendations for implementing a more sustainably funded model of paid for services which still supports those who cannot afford to contribute.</p>
The clubs' membership offer is seen as not good value for money and not relevant to the current cohort of older people.	<p>Diversification of membership offer to include events, outings and information sessions alongside regular information sessions.</p> <p>Service quality continually monitored by seeking feedback through reviews, forums, member calls.</p>
Insufficient volunteer, staff or leadership to support community services.	<p>Reaccreditation of investment in volunteers. Volunteer forums both face to face and online to understand how well supported they feel. Head of Volunteering to design and run sessions that will upskill community based colleagues to be more confident in recruiting and supporting volunteers.</p> <p>Regular Directorate meetings to provide opportunity for community team colleagues to share information and best practice, including how to respond to challenges of running the service.</p>
Data management risk	<p>Clear processes for managing and cleaning data, responsibility for review of procedures held by Heads of Department.</p>

#### Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 25 January 2002 and registered as a charity on 26 March 2002. The parent company is The Brendoncare Foundation (Brendoncare).



## **Brendoncare Clubs**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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The Company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 6 to the accounts.

Trustees receive induction training provided by Brendoncare's and the Charity's staff, and attend regular development sessions, provided by staff and third-party experts, to enhance their understanding of issues faced by the Charity. On appointment, Trustees receive a handbook containing a broad range of information aimed at assisting them to gain a deeper and more structured understanding of their role and of the Charity, including a copy of the memorandum and articles of association and the report and financial statements.

The Charity participates in Brendoncare's governance arrangements, which are reviewed regularly against the criteria set out in various publications, including the Charity Commission's "Charity Governance Code". Systems are in place to mitigate identified risks, and the implementation and effectiveness of those systems are reviewed regularly.

Four of the Trustees are also Trustees of the parent charity The Brendoncare Foundation including two who were appointed in April 2023. There are two Trustees who are not Trustees of the parent charity, enabling independence to address any potential conflicts of interest.

The Trustees of the Charity are appointed and removed by Brendoncare. In the event of potential conflicts of interest between the Charity and Brendoncare, the policy agreed by both parties is that the Charity's Trustees will act solely for the Charity and will not participate in the decisions made by Brendoncare. No such potential conflicts arose during the year to 31 March 2023.

The Trustees meet as a Board regularly to agree strategic and policy matters, to approve the budget and to review the operational performance of the Charity. Day to day management of the Charity is the responsibility of the Director of Charitable Impact and Community Services reporting to the Chief Executive, working within the framework of the approved strategy and annual budget. Brendoncare provides other support in areas such as fundraising, finance, marketing and general management.

## **Brendoncare Clubs**

### **Report of the Trustees**

**For the year ended 31 March 2024**

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#### **Statement of responsibilities of the Trustees**

The Trustees are responsible for preparing the report of the Trustees 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 a 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,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable UK Accounting Standards and statements of recommended practice 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 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 enable 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 1 (2023: 1). The Trustees have no beneficial interest in the Charity.

#### **Auditor**

Sayer Vincent LLP were reappointed as the charitable company's auditor during the year and have expressed their willingness to continue in that capacity.

The report of the Trustees has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 27<sup>th</sup> January 2025 and signed on their behalf by

Sarah Hobhouse  
Trustee

## **Independent auditor's report**

### **To the members of**

### **Brendoncare Clubs**

#### **Opinion**

We have audited the financial statements of Brendoncare Clubs (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Brendoncare Clubs' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

## **Independent auditor's report**

### **To the members of**

### **Brendoncare Clubs**

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

#### **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

## **Independent auditor's report**

### **To the members of**

#### **Brendoncare Clubs**

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

29 January 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

## Brendoncare Clubs

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

		2024			2023		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Income from:</b>							
Donations	2	54,394	62,947	<b>117,341</b>	40,755	132,007	172,762
Grant from parent charity	2, 8	287,000	-	<b>287,000</b>	560,000	-	560,000
Charitable activities							
Friendship and well-being clubs	3	87,225	-	<b>87,225</b>	49,666	-	49,666
<b>Total income</b>		<b>428,619</b>	<b>62,947</b>	<b>491,566</b>	<b>650,421</b>	<b>132,007</b>	<b>782,428</b>
<b>Expenditure on:</b>							
Raising funds	4, 8	68,000	-	<b>68,000</b>	80,000	-	80,000
Charitable activities							
Friendship and well-being clubs	4	171,892	93,138	<b>265,030</b>	388,141	146,529	534,670
Management charge from parent charity	4, 8	219,000	-	<b>219,000</b>	190,000	-	190,000
<b>Total expenditure</b>		<b>458,892</b>	<b>93,138</b>	<b>552,030</b>	<b>658,141</b>	<b>146,529</b>	<b>804,670</b>
Transfer between funds		45,986	(45,986)	-			
<b>Net income/(expenditure) for the year</b>	<sup>5</sup>	<b>15,714</b>	<b>(76,177)</b>	<b>(60,464)</b>	<b>(7,720)</b>	<b>(14,522)</b>	<b>(22,242)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		93,416	76,177	<b>169,593</b>	101,136	90,699	191,835
<b>Total funds carried forward</b>		<b>109,130</b>	<b>-</b>	<b>109,130</b>	<b>93,416</b>	<b>76,177</b>	<b>169,593</b>

All of the above results are derived from continuing activities. However the activities were transferred from this entity to the parent charity Brendoncare Foundation from 1 April 2024. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

**Brendoncare Clubs****Balance sheet**

Company no. 4360281

**As at 31 March 2024**

	Note	£	2024 £	£	2023 £
<b>Fixed assets:</b>					
Tangible assets	9		<b>62,374</b>		68,547
			<b>62,374</b>		68,547
<b>Current assets:</b>					
Debtors	10	<b>59,262</b>		136,845	
Cash at bank and in hand		<b>18,732</b>		38,852	
			<b>77,994</b>	175,697	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<b>31,238</b>		74,651	
<b>Net current assets</b>			<b>46,756</b>		101,046
<b>Total assets less current liabilities</b>			<b>109,130</b>		169,593
<b>Total net assets</b>	12		<b>109,130</b>		169,593
<b>The funds of the charity:</b>	13				
Restricted income funds			-		76,177
Unrestricted income funds:					
General funds			<b>109,130</b>		93,416
<b>Total charity funds</b>			<b>109,130</b>		169,593

Approved by the Trustees on 27th January 2025 and signed on their behalf by

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Jane Williams  
Trustee

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Sarah Hobhouse  
Trustee

**Brendoncare Clubs****Statement of cash flows****As at 31 March 2024****Reconciliation of net income to net cash flow from operating activities**

	2024		2023	
	£	£	£	£
<b>Net (expenditure) / income for the reporting period (as per the statement of financial activities)</b>	<b>(60,464)</b>		(22,242)	
Depreciation charges	<b>9,118</b>		11,213	
Increase/(decrease) in debtors	<b>77,583</b>		(40,382)	
Increase/(decrease) in creditors	<b>(43,414)</b>		49,753	
<b>Net cash used in operating activities</b>		<b>(17,176)</b>		(1,658)
<b>Cash flows from investing activities</b>				
Purchase of fixed assets	<b>(2,945)</b>		-	
<b>Net cash used in investing activities</b>		<b>(2,945)</b>		-
<b>Change in cash and cash equivalents in the year</b>		<b>(20,121)</b>		(1,658)
Cash and cash equivalents at the beginning of the year		<b>38,853</b>		40,511
<b>Cash and cash equivalents at the end of the year</b>		<b>18,732</b>		38,853



**1 Accounting policies**

**a) Statutory information**

Brendoncare Clubs is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is The Old Malthouse, Victoria Road, Winchester, Hampshire, SO23 7DU.

**b) Basis of preparation**

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern, however on 1st April 2024 the assets and liabilities of the charitable company were transferred to its parent Brendoncare Foundation. As the business will be continued, the Trustees do not consider that the carrying value of assets and liabilities should be changed.

The Brendoncare Foundation Trustees have resolved that the Foundation will provide support for Brendoncare Clubs up to the point when the assets and liabilities of Brendoncare Clubs are transferred to the Foundation.

**e) Income**

Income from charitable activities comprises subscription income from the provision of friendship and well being clubs to older people.

Voluntary income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Coronavirus business support grants are recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the Charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. There is more information about their contribution in the Report of the Trustees.

On receipt, donated gifts, professional services and donated facilities valued at £500 or above are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**Notes to the financial statements**

**For the year ended 31 March 2024**

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**1 Accounting policies (continued)**

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of running Friendship and well-being clubs, undertaken to further the purposes of the Charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Where information about the aims, objectives and projects of the Charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Governance costs are entirely reallocated to charitable activities. Support costs from the Brendoncare Foundation are allocated between fundraising and charitable activities based on the number of staff employed by the foundation for each activity

Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment and plant and machinery are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation useful lives are as follows:

- |                                     |                                     |
|-------------------------------------|-------------------------------------|
| • Furniture, fittings and equipment | 5-8 years                           |
| • Leasehold improvements            | Over the length the remaining lease |
| • Computer equipment                | 3 years                             |

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Pensions**

Brendoncare enrolls all employees, who meet the criteria, into the auto-enrolment pension scheme after two months' service.

**Brendoncare Clubs****Notes to the financial statements****For the year ended 31 March 2024****2a Income from donations (current year)**

	Unrestricted £	Restricted £	Total £
National Lottery Fund	-	46,611	<b>46,611</b>
Alice Ellen Cooper Dean charity	-	5,000	<b>5,000</b>
	-	-	-
Other grants and donations	54,394	11,336	<b>65,730</b>
Total income before grant from parent undertaking	54,394	62,947	<b>117,341</b>
Grant from parent undertaking (note 8)	287,000	-	<b>287,000</b>
Total income from donations	<b>341,394</b>	<b>62,947</b>	<b>404,341</b>

**2b Income from donations (prior year)**

	Unrestricted £	Restricted £	2023 Total £
Gerald Palmer Ealing Trust		61,973	61,973
Sun Life Financial of Canada		25,000	25,000
Other grants and donations		10,000	10,000
Grants and donations	40,755	35,034	<b>75,789</b>
Total income before grant from parent undertaking	40,755	35,034	172,762
Grant from parent undertaking (note 8)	560,000	-	560,000
Total income from donations	<b>600,755</b>	<b>35,034</b>	<b>732,762</b>

**3 Income from charitable activities**

	2024 Total £	2023 Total £
Membership subscriptions	<b>70,403</b>	46,584
Other income	<b>16,822</b>	3,082
Total income from charitable activities	<b>87,225</b>	49,666

All income from charitable activities is unrestricted.

## 4 Analysis of expenditure

	Charitable activities				Charitable activities			
	Cost of raising funds	Friendship and well-being clubs	Governance costs	Total	Cost of raising funds	Friendship and well-being clubs	Governance costs	2023
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Staff costs (Note 6)		285,609	-	<b>285,609</b>	-	313,530	-	313,530
Support staff costs (Note 6)		133,975	-	<b>133,975</b>	-	67,694	-	67,694
	-	419,584	-	<b>419,584</b>	-	381,224	-	381,224
Venue hire	-	46,280	-	<b>46,280</b>	-	41,405	-	41,405
Activity costs	-	59,344	-	<b>59,344</b>	-	44,169	-	44,169
Volunteer expenses	-	10,017	-	<b>10,017</b>	-	7,291	-	7,291
Staff travel costs	-	17,630	-	<b>17,630</b>	-	15,413	-	15,413
Depreciation	-	9,118	-	<b>9,118</b>	-	11,213	-	11,213
Marketing	-	-	-	<b>-</b>	-	-	-	-
Training	-	897	-	<b>897</b>	-	1,884	-	1,884
Property and office costs	-	35,871	-	<b>35,871</b>	-	24,421	-	24,421
Audit and accountancy	-		12,230	<b>12,230</b>	-	-	7,650	7,650
Write off intercompany creditor		(345,936)		<b>(345,936)</b>		-	-	-
	-	252,805	12,230	<b>610,971</b>	-	527,020	7,650	534,670
Support costs	68,000	219,000	-	<b>287,000</b>	80,000	190,000	-	270,000
Governance costs	-	12,230	(12,230)	<b>-</b>	-	7,650	(7,650)	-
<b>Total expenditure 2024</b>	<b>68,000</b>	<b>484,035</b>	<b>-</b>	<b>897,971</b>	<b>80,000</b>	<b>724,670</b>	<b>-</b>	<b>804,670</b>

Support costs of £287,000 (2023: £270,000) were granted by Brendoncare relating to management time.

## Brendoncare Clubs

### Notes to the financial statements

As at 31 March 2024

#### 5 Net income for the year

This is stated after charging:

	2024 £	2023 £
Depreciation	9,118	11,213
Operating lease rentals:		
Property	5,000	5,000
Auditors' remuneration (excluding VAT):		
Audit	8,700	7,650
	<b>22,826</b>	<b>23,866</b>

#### 6 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	380,833	342,024
Social security costs	31,940	30,961
Pension contributions	6,812	8,239
	<b>419,585</b>	<b>381,224</b>

No employee earned more than £60,000 during the year (2023: £nil).

The key management personnel of the charitable company comprise the Trustees, and the senior management team. The total employee benefits including national insurance and pension contributions of the key management personnel paid by Brendoncare Clubs were £0 (2023: £nil). All key management personnel employee benefits were paid by The Brendoncare Foundation in 2024.

No remuneration was paid or due to the Trustees during the year (2023: £nil). Trustee reimbursement for any travel costs incurred in carrying out their duties as Trustees was £nil (2023: £nil).

Indemnity insurance is maintained by The Brendoncare Foundation to indemnify the Trustees, Officers and Staff of Brendoncare and its subsidiaries against the consequences of any neglect or default on their part. The cost of this was included in the support costs paid to Brendoncare Foundation

#### 7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024 No.	2023 No.
Friendship and well-being clubs	11	14
Support	5	1
	<b>16</b>	<b>15</b>

#### 8 Related party transactions

During the year, The Brendoncare Foundation made the following grants to Brendoncare Clubs:

	2024 £	2023 £
Funding grant from The Brendoncare Foundation	-	290,000
Fundraising Services granted from The Brendoncare Foundation	68,000	80,000
Management Services granted from The Brendoncare Foundation	219,000	190,000
Total grant from The Brendoncare Foundation	<b>287,000</b>	<b>560,000</b>

At 31 March 2024, Brendoncare Clubs owed £nil to The Brendoncare Foundation (2023: £129,748).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

## Brendoncare Clubs

### Notes to the financial statements

As at 31 March 2024

9 Tangible fixed assets	Computer equipment £	Leasehold improvements £	Fixtures and fittings £	Total £
At the end of the year	24,134	84,178	13,020	<b>121,332</b>
<b>Depreciation</b>				
At the start of the year	22,468	19,033	8,339	<b>49,840</b>
Charge for the year	1,667	5,612	1,840	<b>9,118</b>
At the end of the year	24,134	24,645	10,179	<b>58,958</b>
<b>Net book value</b>				
<b>At the end of the year</b>	<b>-</b>	<b>59,533</b>	<b>2,841</b>	<b>62,374</b>
At the start of the year	1,666	65,145	1,736	68,547

All of the above assets are used for charitable purposes.

### 10 Debtors

	2024 £	2023 £
Trade debtors	<b>1,024</b>	323
Amounts due from The Brendoncare Foundation	<b>52,698</b>	129,748
Prepayments & accrued income	<b>5,540</b>	6,774
	<b>59,262</b>	136,845

### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<b>12,649</b>	10,973
Amounts owed to The Brendoncare Foundation	-	48,082
Other creditors	<b>18,589</b>	15,596
	<b>31,238</b>	74,651

### 12a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	62,374	-	<b>62,374</b>
Net current assets	46,756	-	<b>46,756</b>
<b>Net assets at the end of the year</b>	<b>109,130</b>	-	<b>109,130</b>

### 12b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	17,039	51,508	<b>68,547</b>
Net current assets	76,376	24,669	<b>101,045</b>
<b>Net assets at the end of the year</b>	<b>93,415</b>	<b>76,177</b>	<b>169,592</b>

## Notes to the financial statements

As at 31 March 2024

## 13a Movements in funds (current year)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfer reflecting change in accounting policy	At the end of the year £
<b>Restricted funds:</b>					
Tangible fixed assets	51,508	-	(5,521)	(45,987)	-
Grants	24,669	62,947	(87,616)		-
					-
<b>Total restricted funds</b>	<b>76,178</b>	<b>62,947</b>	<b>(93,138)</b>	<b>(45,987)</b>	<b>-</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	93,416	428,619	(458,892)		<b>63,143</b>
<b>Tangible fixed assets</b>				45,987	<b>45,987</b>
					-
<b>Total unrestricted funds</b>	<b>93,416</b>	<b>428,619</b>	<b>(458,892)</b>	<b>45,987</b>	<b>109,130</b>
<b>Total funds</b>	<b>169,593</b>	<b>491,566</b>	<b>(552,029)</b>	<b>-</b>	<b>109,130</b>

## 13b Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenditure & losses £	At the end of the year £
<b>Restricted funds:</b>				
Tangible fixed assets	59,113	-	(7,605)	<b>51,508</b>
Grants	31,586	132,007	(138,924)	<b>24,669</b>
<b>Total restricted funds</b>	<b>90,699</b>	<b>132,007</b>	<b>(146,529)</b>	<b>76,178</b>
<b>Unrestricted funds:</b>				
<b>General funds</b>	101,136	650,421	(658,141)	<b>93,416</b>
<b>Total unrestricted funds</b>	<b>101,136</b>	<b>650,421</b>	<b>(658,141)</b>	<b>93,416</b>
<b>Total funds</b>	<b>191,835</b>	<b>782,428</b>	<b>(804,670)</b>	<b>169,593</b>

## Purposes of restricted funds

## Fixed Assets

The Fixed Asset balance relates to funds received for specific fixed assets.

## Grants

The restricted funds relate to restricted grants received during the year which remain unspent at the year end and are held in

## 14 Operating lease commitments

The Charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property 2024 £	2023 £
Less than one year	<b>5,000</b>	5,000
One to five years	<b>20,000</b>	20,000
Over 5 years	<b>25,000</b>	30,000
	<b>50,000</b>	55,000

## 15 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.

## 16 Ultimate parent undertaking

The company's ultimate parent undertaking and controlling party is The Brendoncare Foundation, a registered Charity (number: 326508) and company limited by guarantee (number: 1791733). Copies of the consolidated financial statements are available from the Charity Commission.