



Brixham Does Care

Supporting the Community since 1978

# Brixham Does Care

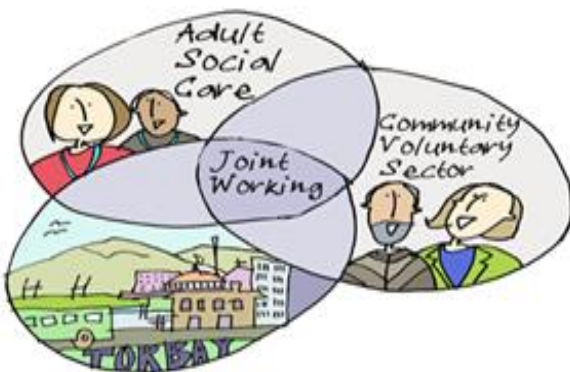
## Annual Report 2021 / 2022

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Old Market Hall, Town Hall, New Road, Brixham, Devon, TQ5 8TA



Torbay and South Devon



NHS Foundation Trust

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## Introduction

### Brixham Does Care Annual Report 2021 / 2022

Formally the Brixham Does Care Community Association

Constituted by Deed of Trust

This Annual Report covers the period 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022. This report will illustrate the severe financial constraints that have impacted on our organisation within the past twelve months. It also emphasises the difficulty we have had to maintain our support and help to the same levels that are expected of us.

In these challenging times it has been our inventive approach to our work that has allowed us to move forward into an exciting and sustainable future.



## **Aims and Objectives**

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**Brixham Does Care, a registered befriending charity since 1978, whose ethos is to combat loneliness and isolation in our community and beyond.**

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### **Our Aims:**

- Relieve social isolation and improve quality of life
- Inspire people to be involved as valued members of the community
- Support and encourage wellbeing, raise awareness and promote understanding
- Help individuals to overcome challenges and to provide befriending support in the home and out in the community
- Reassure all those who are vulnerable and encourage independence
- Everyone counts

### **Our Objectives:**

- We provide a safe and friendly environment to encourage social interaction by:
- Offering a wide variety of community activities, groups and excursions
- Providing support, information and signposting
- A community café for friendship and affordable refreshments
- Lunch club to bring people together to enjoy a hot meal and to socialise with friends
- A Day Centre for older vulnerable adults
- To assist with Attendance Allowance, Blue Badge and Pension Credit forms
- To encourage health and wellbeing
- Supporting and training a committed team
- Working closely with other organisations and acting as a facilitator to ensure that the needs of our local people are met

### **Our Partners:**

- Torbay & South Devon NHS Foundation Trust
- AgeUK Torbay

## **Director's Message**

Writing the annual report over the last couple years has been quite a challenge, due to the Corona virus pandemic, its impact on us as an organisation and most importantly the people we support.

Over the last couple of months BDC has started to open more services and I know for some they have felt this to be a little slow compared with other organisations. However, we have been guided by the local Health Authority and we have made the decision to tread carefully.

Some of us are feeling scared and hesitant to rush back in to “normality” some people are suffering anxiety and are opting for a more gradual approach. BDC will of course be supporting those who are still anxious and at home despite the ending of lockdown. We all need to be mindful that we are all different and some people will still be wearing face coverings and social distancing in some situations.

Looking back at the minutes from the first meetings of our charity in 1978, little has changed here in Brixham. People move here, often retiring here, and then one of the couple passes away, leaving a potentially lonely and isolated person or living in poverty. As well as providing a range of groups, activities, day centre, trips, home befriending, we signpost and advise people, especially around benefits and also take the telephone calls for Brixham for the Torbay Community Helpline.

We have been involved in a project called FAIR (Financial Advice Information & Resilience) which supports people to find out if they are entitled to a benefit, e.g. Attendance Allowance, PIP, Blue Badge and then to help them make that claim. The project was coordinated by Citizens Advice and we supported 174 people make claims in 2021 – 2022. We continue to support an ever-growing number of people in this area, but the funding ceased in March 2022, so we will endeavour to find alternative funding for this.

Our staff are still in receipt of support and training from the FAIR project Coordinator. They have had specific training: Attendance Allowance training; Council Tax Training - what's available and how to claim; Client confidentiality and case recording; Local Welfare provision - what's available and how to access it; Universal credit - overview and how to claim due to ill health and disability; Pension credit - identifying how to claim and link to benefits; Cost of living support 2022 and local advice services; Personal Independent Payment training; Housing Benefit; Entitled To Training and Domestic Abuse Training.

Torbay has a large elderly population, not necessarily with the level of digital skills needed for this modern age. We support any adult with claims for financial support, including Attendance Allowance, Blue Badge, Council Tax relief, Entitled To claims, housing benefit, Pension Credit, PIP, Universal Credit plus organising Covid vaccinations and other appointments for those who are digitally excluded.

To bring BDC into this century, we purchased a database system so we can record relevant information, with your permission, complying with Data Protection Regulations. Each interaction is recorded, whether an attendance at a group, or a telephone support conversation. In 2021 – 2022 we made 7,239 case note entries. 1,809 people attended groups, 1,320 people attended day care and there were 513 volunteer opportunities.

It is hard for me to believe that the three year contract we had with Torbay & South Devon NHS Foundation Trust has now expired. I am happy to report a new three year contract started 1<sup>st</sup> April

2022 for both The Friends Centre and Brixham Does Care. The Friends Centre continues to go from strength to strength, with most days being full now, including the rentable space within the building.

I would like to take this opportunity to thank all the staff for working in new ways and supporting each other. Also for all your resourcefulness and willingness to help others under difficult circumstances. Also thank you to our volunteers, both established and new. All your hard work is very much appreciated. Thank you everyone for the fantastic support you have given to Brixham Does Care over a difficult year and we wish you all much happier times ahead.

Emma Barton - Director

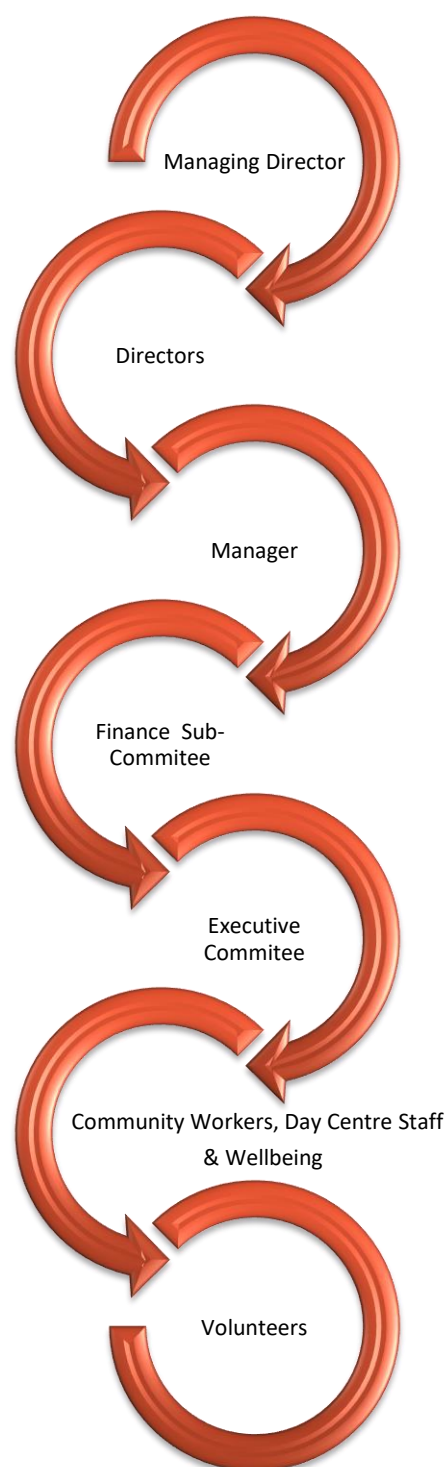
## **The Team**

As a charity, we have a group of Directors who oversee our financial situation.

We have an Executive Committee who meet every 3 months to determine policy, strategy and administer the financial affairs of the organisation. They may deal with other issues that need to be addressed or brought to their attention. A Finance Sub-Committee also meet quarterly, prior to the Executive committee.

The staff are led by a Director and consist of a Manager and a team of 7 Community workers, mostly part time, who provide a first point of contact for visitors to the office and telephone callers. Plus 8 Day Centre Staff and a Team Leader. The staff also coordinate all groups, activities and fundraising events and support the efforts of all our volunteers. Our staff include a visiting team who make home visits within the TQ5 area.

Due to Covid, we were closed but normally we have about 42 dedicated volunteers supporting all of the activities provided by Brixham Does Care.



# **Roll of Honour**

## **Brixham Does Care Community Association**

Registered Charity Number 1155412

### **Roll of Honour**

1978 Brixham Does Care founded by Joyce Woolley-Lane

#### **Chairman**

Mr Bill Gale	1978 – 1991
Mrs Mary Mills	1991 – 2002
Mr Jack Cairns	2002 – 2004
Mr Martyn Paddon	2004 – Present

#### **Vice Chairman**

Mr Jack Cairns	1984 – 2002
Mr Martyn Paddon	2002 – 2004
Mrs Margaret Brokenshire	2004 – Present

#### **Treasurers**

Mr John Davies	1978 – 1984
Mr Maurice Saunders	1984 – 1988
Mr Jack Scott (Joint)	1988 – 2002
Mr Dennis Harrison (Joint)	1988 – 2000
Mr Andy Collins	2001 – 2005
Mrs Margaret Phillips	2005 – Present

#### **Officers of Distinction**

Mrs Joyce Woolley – Lane - Hon. Organising Secretary	1978 – 1983
Mr Rolf Meyer M.B.E - Hon. Secretary	1983 – 1997
Mr Bill Gale – Vice President	1991 – 2002
Mr Ian Graham – Director	1997 – 2013
Mr Victor Ellery – Director	2013 – 2013
Mrs Emma Barton – Director	2014 – Present

## **Organisational Structure**

<b>Chairman</b>	<b>Vice Chairman</b>	<b>Hon. Treasurer</b>
Martyn Paddon	Margaret Brokenshire	Margaret Phillips
<b>Committee Members</b>	<b>Representing Other Organisations</b>	
Andy Cory Ann Elliott Gordon Furneaux Janet Wall Susan White Becky Willoughby	Luisa Nicholson – Solicitor Ruth Allen – Christians Together Judy Bates – Soroptomists Jackie Stockman – Brixham Town Council	
	<b>Managing Director</b>	<b>Directors</b>
	Emma Barton	Martyn Paddon

Bank & Investments Charities Aid Foundation, Kings Hill, West Malling, Kent

Hon. Auditor acting as Independent Examiner Mr Ian Webb ACMA MBIM

IAW Accountancy Service 1 New Road, Brixham



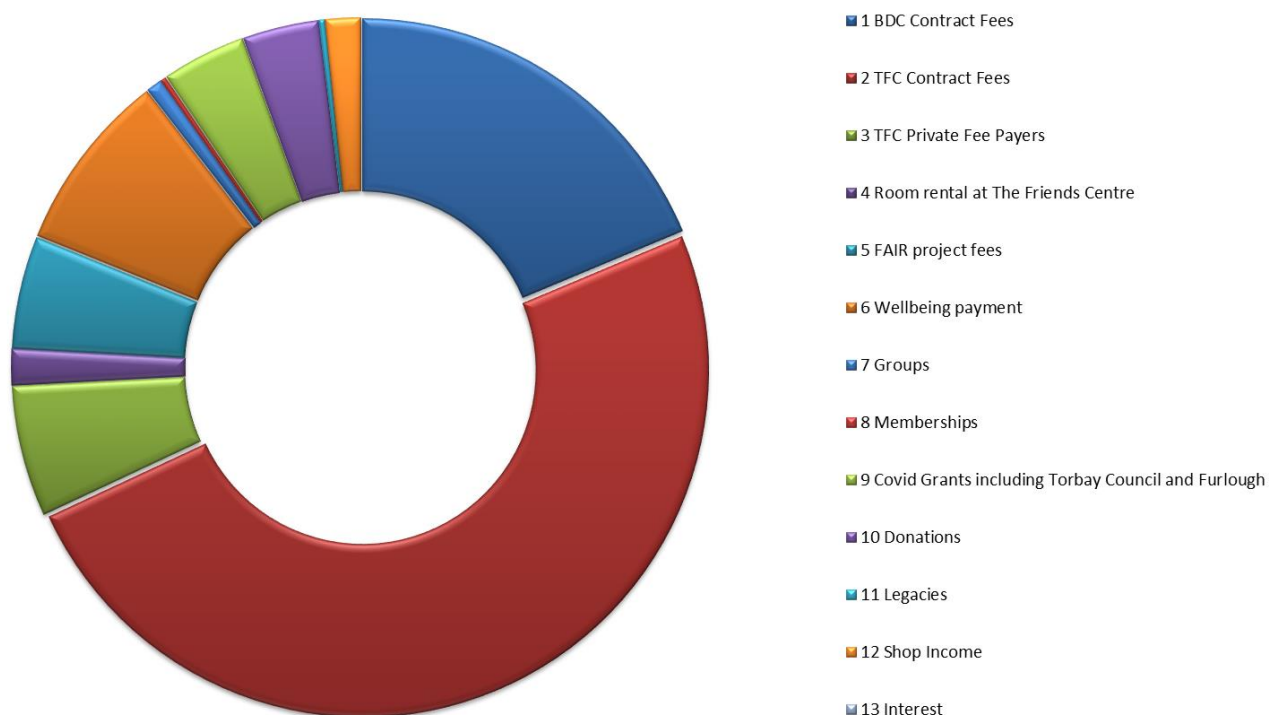
## **Quality Questionnaire 2021 / 2022**

### **Here are some extracts from the 2021 – 2022 Surveys.**

- This has taken me nearly 2 years to find somewhere to take Mum and have staff who understand and I can talk to, and get advice and be pointed in the right direction
- My wife's attendance at TFC has been a great benefit to both of us
- very caring and supportive to family. They are all amazing and do a fantastic job. Many thanks
- wish we could have transport some times, but realise we are out of the catchment area. I am so lucky to have access to your service. I thank all the staff as I think they all do a wonderful job. Well, they do much more.
- Always been lovely, always go out of their way to help
- It's so important to keep this going. It makes such a difference to the person attending and the family
- The BDC staff are absolutely wonderful.
- I have made many friends being a volunteer.
- I love BDC, it keeps me going.
- I was grateful for the phone calls and newsletters during the Covid pandemic.
- I come to BDC for friendship, it beats the loneliness as I am on my own.
- I have always found BDC very supportive, the staff are very friendly and ready for a chat.
- BDC is a very positive and important organisation, particularly the elderly in the town. The staff friendly and helpful.
- Good to be with old friends and make new.
- Just would like to say a big thank you to BDC, what would we do without you. My sister went to BDC for 15 years, the support she was given was amazing. Thank you to everyone from BDC, not only from me, but from all the other people they help.

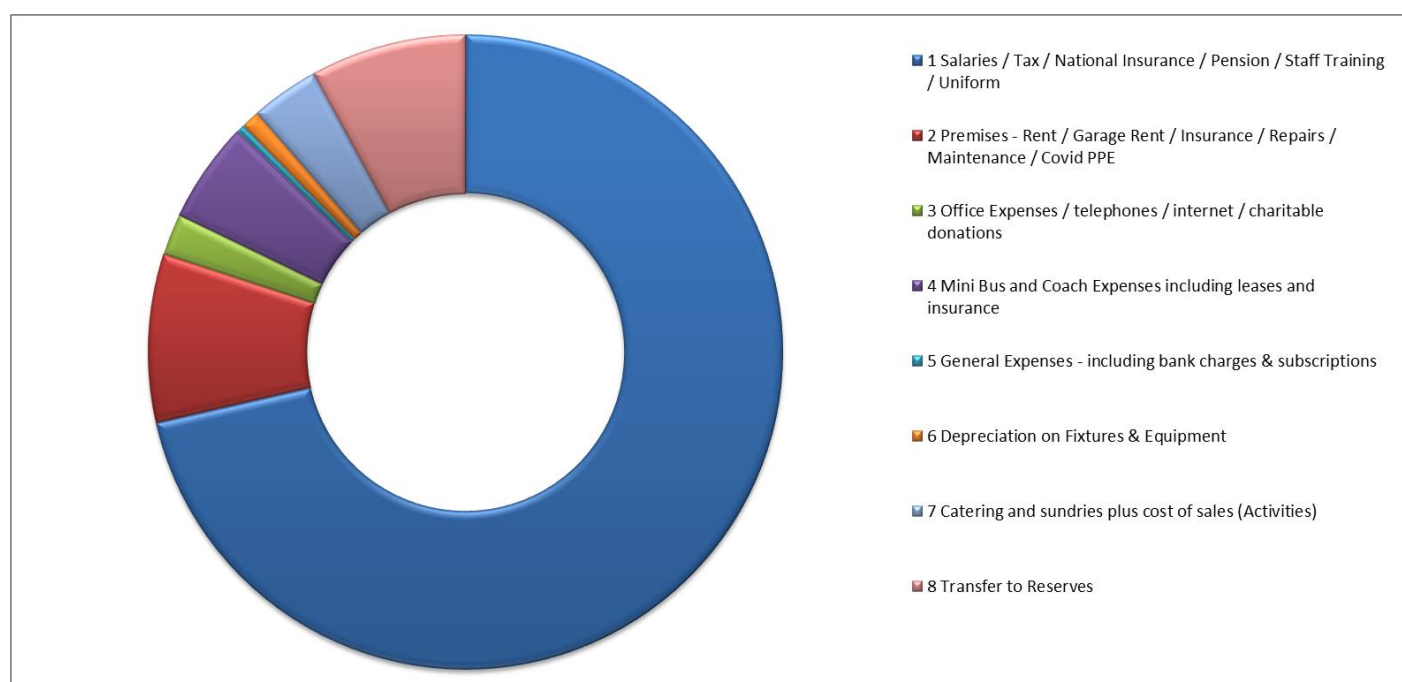
## Income 2021 – 2022

1	BDC Contract Fees	£	61,326.00
2	TFC Contract Fees	£	162,049.00
3	TFC Private Fee Payers	£	20,000.00
4	Room rental at The Friends Centre	£	5,500.00
5	FAIR project fees	£	17,225.00
6	Wellbeing payment	£	27,700.00
7	Groups	£	2,510.00
8	Memberships	£	860.00
9	Covid Grants including Torbay Council and Furlough	£	12,892.00
10	Donations	£	11,676.00
11	Legacies	£	1,000.00
12	Shop Income	£	5,350.00
13	Interest	£	34.00
		£	328,122.00



## Expenditure 2021 – 2022

1	Salaries / Tax / National Insurance / Pension / Staff Training / Uniform	£ 278,601.00
2	Premises - Rent / Garage Rent / Insurance / Repairs / Maintenance / Covid PPE	£ 33,488.00
3	Office Expenses / telephones / internet / charitable donations	£ 8,237.00
4	Mini Bus and Coach Expenses including leases and insurance	£ 20,105.00
5	General Expenses - including bank charges & subscriptions	£ 1,464.00
6	Depreciation on Fixtures & Equipment	£ 3,647.00
7	Catering and sundries plus cost of sales (Activities)	£ 13,568.00
8	Transfer to Reserves	-£ 31,000.00
		£ 328,110.00
	Surplus	£ 12.00



## Running Costs

Brixham Does Care running costs from: 01/04/21 to 31/03/22:

**Income: £328,122**

**Expenditure: £328,110**

**Brixham Does Care Operational Times:**

Day	Hours	Daily Total
Monday	9:00 – 4.30pm	7hrs 30mins
Tuesday	9:00 – 4.30pm	7hrs 30mins
Wednesday	9:00 – 4.30pm	7hrs 30mins
Thursday	9:00 – 4.30pm	7hrs 30mins
Friday	9:00 – 4.00pm	7hrs
<b>Total Hours</b>		<b>37 hours</b>

Taking into account our operational times and expenditure, we can estimate how much it costs to operate BDC including The Friends Centre. Please refer to the approximate amounts below. (There are also other costs which may not be included within the operational calculations but form part of the expenditure).

Total number of operational hours per year  $37 \times 50 \text{ weeks} = 1850$

Cost to keep Brixham Does Care operational:

37 hrs per week x 50 weeks = 1850 hours open per year.

Divide total expenditure of £328,110 by 1850 = £205.73 per hour.

Therefore to keep BDC operational for:

- 1hr = £177.36
- 1 week = £6,562.32
- 1 month = £27,342.50
- 1 year = £328,110

The hours above reflect the times that we are fully operational where all phones are manned and lunch times covered. We are open to the public from 9:00am until 4pm Monday to Friday and The Friends Centre is open 9am to 5pm Monday to Friday.

## **Treasurer's Report for the year ended 31<sup>st</sup> March 2022**

This has been a difficult year for everyone, but financially BDC has managed to get through this year with healthy finances; unfortunately not as healthy as previous years but other charities have folded during the Covid pandemic, so we need to be positive and mindful that next year may be as difficult.

The last four years we have transferred money to our reserves from our Operational Accounts. In 2017 – 2018 we transferred £9,320 in to our reserves. In 2018—2019 we transferred £22,950 in to our reserves, in 2019 – 2020 we transferred £20,000 in to our reserves and in 2020 – 2021 we transferred £56,500 in to our reserves. Unfortunately, we have had to transfer £31,000 out of our reserves in 2021 – 2022.

Grant applications dried up after the pandemic, including the money we used to receive from Brixham Town Council. Plus we didn't open properly at first. The Day Centre opened back up in June 2021 and Brixham Does Care in July 2021, but not fully. Groups started back in August 2021 but with strict social distancing rules so less people could attend and many chose not to.

The income from the BDC shop was drastically reduced on previous years as it was closed until late August 2021, but is actually a small increase on 2020 – 2021, but this is also related to closures during Covid. Then, on opening, we discovered we only had a few volunteers so could only open Tuesday to Thursday 10am until 3pm. This then increased to Monday to Friday but has impacted income. I'd like to thank all our volunteers who give their time to our charity shop.

We have been involved in a project called FAIR (Financial Advice Information & Resilience) which supports people to find out if they are entitled to a benefit, e.g. Attendance Allowance, PIP, Blue Badge and then to help them make that claim. The project was coordinated by Citizens Advice and we were able to charge for each person we helped. We supported 174 people make claims in 2021 – 2022, which brought £17,225 in to the charity. We continue to support an ever-growing number of people in this area, but the funding ceased in March 2022 so we will notice this financially next year.

Margaret Phillips – Treasurer

## **Acknowledgements**

We received contract fees from Torbay & South Devon NHS Foundation Trust. We received a number of legacies and numerous donations from individuals. We never name individuals, but we sincerely thank all donors, sponsors and our own fund raisers.

In addition, we record our sincere thanks, and are most grateful to the following businesses and organisations for their help, and support over the last 12 months. Plus we received grants from local and central Government which we needed.

AgeUK Torbay

Bargains Galore

Brixham Hospital League of Friends

Brixham Orpheus Choir

Brixham Town Band

Co-op

David's Fish & Chips

Grosvenor Book-keeping

HMRC

IAW Accountancy Services

Luisa Nicholson Solicitors

Soroptimist International (Brixham)

T & I Stockman

Torbay Community Development Trust

Torbay and South Devon NHS Foundation Trust

TMVR

## **Financial Accounts 2021 – 2022**

**Company registration number: 08755057**

**Brixham Does Care**

**Company limited by guarantee**

**Unaudited financial statements**

**31 March 2022**

**Brixham Does Care  
Company limited by guarantee**

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**Brixham Does Care**  
**Company limited by guarantee**

**Directors report (continued)**  
**Year ended 31 March 2022**

<b>Directors</b>	Mrs Emma Barton
	Mr Martyn Paddon
<b>Secretary</b>	Mrs Emma Barton
<b>Company number</b>	08755057
<b>Registered office</b>	The Town Hall
	New Road
	Brixham
	Devon
	TQ5 8TA
<b>Business address</b>	The Town Hall
	New Road
	Brixham
	Devon
	TQ5 8TA
<b>Accountants</b>	IAW Accountancy Services
	Grosvenor House
	1 New Road
	Brixham
	Devon
<b>Bankers</b>	TQ5 8LZ
	CAF Bank
	25 Kings Hill Avenue
	Kings Hill
	West Malling
	Kent, ME19 4TA

**Brixham Does Care  
Company limited by guarantee**

**Directors report (continued)  
Year ended 31 March 2022**

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2022.

**Directors**

The directors who served the company during the year were as follows:

Mrs Emma Barton

Mr Martyn Paddon

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 31 October 2022 and signed on behalf of the board by:

Mrs Emma Barton

Director

**Brixham Does Care**  
**Company limited by guarantee**

**Report to the board of directors on the preparation of the**  
**unaudited statutory financial statements of Brixham Does Care (continued)**  
**Year ended 31 March 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brixham Does Care for the year ended 31 March 2022 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.cimaglobal.com](http://www.cimaglobal.com).

This report is made solely to the board of directors of Brixham Does Care, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Brixham Does Care and state those matters that we have agreed to state to the board of directors of Brixham Does Care as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at [www.cimaglobal.com](http://www.cimaglobal.com). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brixham Does Care and its board of directors as a body for our work or for this report.

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

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

IAW Accountancy Services

CIMA

Grosvenor House

1 New Road

Brixham

Devon

TQ5 8LZ

31 October 2022

**Brixham Does Care**  
**Company limited by guarantee**

**Statement of comprehensive income (continued)**  
**Year ended 31 March 2022**

	Note	2022 £	2021 £
<b>Turnover</b>		287,258	317,284
Cost of sales		(1,171)	-
		<u>          </u>	<u>          </u>
<b>Gross profit</b>		286,087	317,284
Administrative expenses		(326,939)	(380,597)
Other operating income		40,830	63,309
		<u>          </u>	<u>          </u>
<b>Operating loss</b>		(22)	(4)
Other interest receivable and similar income		34	82
<b>Profit before taxation</b>	<b>6</b>	12	78
Tax on profit		-	-
		<u>          </u>	<u>          </u>
<b>Profit for the financial year and total comprehensive income</b>		12	78
		<u>          </u>	<u>          </u>

All the activities of the company are from continuing operations.

**Brixham Does Care**  
**Company limited by guarantee**

**Statement of financial position (continued)**  
**31 March 2022**

		<b>2022</b>		<b>2021</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>7</b>	15,422		19,069	
			15,422		19,069
<b>Current assets</b>					
Debtors	<b>8</b>	8,573		18,729	
Cash at bank and in hand		219,970		236,467	
		228,543		255,196	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	(2,432)		(1,744)	
<b>Net current assets</b>			226,111		253,452
<b>Total assets less current liabilities</b>			241,533		272,521
<b>Net assets</b>			241,533		272,521
<b>Capital and reserves</b>					
User defined reserve 1			241,268		272,268
Profit and loss account			265		253
<b>Members funds</b>			241,533		272,521

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**Brixham Does Care  
Company limited by guarantee**

**Statement of financial position (continued)  
31 March 2022**

These financial statements were approved by the board of directors and authorised for issue on 31 October 2022, and are signed on behalf of the board by:

Mrs Emma Barton

Director

Company registration number: 08755057

**Brixham Does Care  
Company limited by guarantee**

**Statement of changes in equity (continued)  
Year ended 31 March 2022**

	User defined reserve 1 Profit and loss account		
	<b>Total</b>		
	£	£	£
<b>At 1 April 2020 (as previously reported)</b>	215,668	175	215,843
Prior period adjustments	56,600	-	56,600
	<hr/>	<hr/>	<hr/>
<b>At 1 April 2020 (restated)</b>	272,268	175	272,443
Profit for the year		78	78
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	78	78
<b>At 31 March 2021 (as previously reported)</b>	272,268	253	272,521
Prior period adjustments	(31,000)	-	(31,000)
	<hr/>	<hr/>	<hr/>
<b>At 31 March 2021 (restated) and 1 April 2021</b>	241,268	253	241,521
Profit for the year		12	12
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	12	12
	<hr/>	<hr/>	<hr/>
<b>At 31 March 2022</b>	241,268	265	241,533
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Brixham Does Care**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 March 2022**

**1. General information**

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is The Town Hall, New Road, Brixham, Devon, TQ5 8TA.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.



**Brixham Does Care**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 March 2022**

**Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 15%	straight line
Motor vehicles	- 25%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Brixham Does Care**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 March 2022**

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Brixham Does Care**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 March 2022**

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**4. Limited by guarantee**

The company is limited by guarantee and does not have a share capital. The Liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

**5. Employee numbers**

The average number of persons employed by the company during the year amounted to 19 (2021: 15).

**6. Profit before taxation**

Profit before taxation is stated after charging/(crediting):

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation of tangible assets	3,647	3,647

**7. Tangible assets**

	Fixtures, equipment £	fittings and <b>Total</b> £
<b>Cost</b>		
<b>At 1 April 2021 and 31 March 2022</b>	69,323	69,323
<b>Depreciation</b>		
At 1 April 2021	50,254	50,254
Charge for the year	3,647	3,647
<b>At 31 March 2022</b>	53,901	53,901
<b>Carrying amount</b>		
<b>At 31 March 2022</b>	15,422	15,422
At 31 March 2021	19,069	19,069

**Brixham Does Care**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 March 2022**

**8. Debtors**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Trade debtors	1,644	-
Other debtors	6,929	18,729
	<u>8,573</u>	<u>18,729</u>

**9. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Trade creditors	2,124	-
Other creditors	308	1,744
	<u>2,432</u>	<u>1,744</u>

**10. Prior period errors**

This relates to the transfer of surplus funds to the sinking fund for future investment within the local community.

**Brixham Does Care  
Company limited by guarantee**

**The following pages do not form part of the statutory accounts.**

**Brixham Does Care**  
**Company limited by guarantee**

**Detailed Income statement**  
**Year ended 31 March 2022**

**Turnover**

Income - BDC	99,143	116,891
Income - friends centre	188,115	156,393
Income - CAF resilience fund	-	30,000
Other income	-	14,000
	<u>287,258</u>	<u>317,284</u>

**Cost of sales**

Purchases and cost of activities	(1,171)	-
	<u>(1,171)</u>	<u>-</u>

**Gross profit**

286,087    317,284

**Gross profit percentage**

99.6%    100.0%

**Overheads**

**Administrative expenses**

Wages and salaries (inc ER's)	(242,985)	(221,955)
Staff pension costs - defined contribution	(16,262)	(15,682)
Staff training	(60)	-
Wellbeing expenses	(18,733)	(22,066)
Rent payable	(23,383)	(18,840)
Rates	(1,412)	(1,397)
Insurance	(1,236)	(1,679)
Cleaning, PPE & covid-19 safety costs	(1,416)	(4,624)
Uniforms and workwear	(561)	-
Repairs and maintenance	(6,041)	(1,433)
Printing, postage and stationery	(3,088)	(3,001)
Advertising	(98)	-
Telephone	(4,578)	(4,251)
Leasing of motor vehicles (inc coaches)	(15,301)	(16,928)
Motor expenses	(4,804)	(4,636)
Travelling and entertainment	(316)	(18)
Bank charges	(114)	(69)
Canteen, catering and other office expenses	(12,397)	(1,084)
General expenses	(502)	(296)
Transfer to general reserve/sinking fund	31,000	(56,600)
Charitable donations - type 2	(157)	(1,824)
Subscriptions	(848)	(567)
Depreciation of tangible assets	(3,647)	(3,647)
	<u>(326,939)</u>	<u>(380,597)</u>

**Brixham Does Care  
Company limited by guarantee**

**Detailed Income statement (Continued)  
Year ended 31 March 2022**

**Other operating income**

Government grants recognised directly in income	40,830	63,309
	<u>40,830</u>	<u>63,309</u>

**Operating loss**

(22)                      (4)

Other interest receivable and similar income	34	82
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<b>Profit before taxation</b>	<u>12</u>	<u>78</u>
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## How can you help to make a difference?

Did you know we only get a small amount of funding from the NHS trust towards the main BDC contract? We cannot survive without donations. Please complete the donation form below if you would like to help make a difference to the lives of people living in Brixham and the surrounding communities.

All information you supply will be treated in line with the Data Protection Act 1998.

**Title:**

**Surname:**

**First Name:**

**Address:**

**Postcode:**

**Tel:**

**Email:**

**Your Donation:**

I would like to make a donation of: £

I enclose a cheque/postal order made payable to Brixham Does Care.

**Gift Aid Declaration (Please Tick)**

☐

Please return forms to Brixham Does Care, Old Market Hall, Town Hall, New Road, Brixham, TQ5 8TA.

**Thank you for your kind donation.**

**Have you written your will? Ever thought about leaving a legacy to BDC?**

**It could really help.**



**Brixham Does Care**

**Supporting the Community since 1978**