



Brixham Does Care

Supporting the Community since 1978

# Brixham Does Care

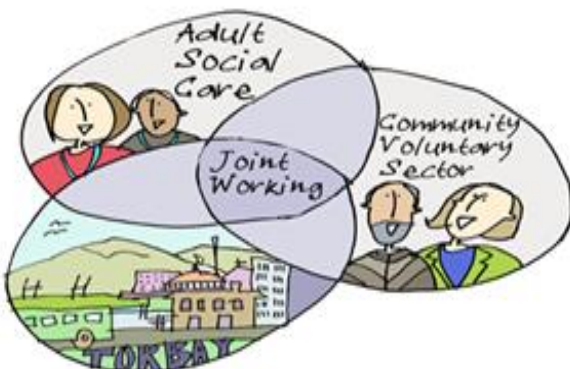
## Annual Report 2022 / 2023

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[www.brixhamdoescare.co.uk](http://www.brixhamdoescare.co.uk)

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 2022 / 2023

Formally the Brixham Does Care Community Association

Constituted by Deed of Trust

This Annual Report covers the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023. 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**

As I sit in the Friends Centre and look around I wonder what our founder Joyce Wooley-Lane would have thought of the progress Brixham Does Care has made. I hope you all agree with me, that Joyce and fellow founders would be pleased at what we have achieved and I am confident of that, because we have kept the same ethos, in that we recognise that some people in our community are isolated, lonely and vulnerable.

We have come so far over the last 45 years and I have been privileged to witness some of the best quality of care, empathy and support for our community by the staff of Brixham Does Care. I have always been impressed with the staff's enthusiasm even when times are difficult and often challenging. It is the quality and commitment of the staff and the volunteers who work with us to provide services to the community that make BDC great.

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 this year, with the cost of living crisis.

The FAIR project (Financial Advice Information & Resilience) ended last year. It helped support 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. We applied in December 2022, for 3 years' worth of grant from Torbay Council to continue this work. We were unsuccessful, but did secure a one-off payment of £20,000 for 2023 – 2024, which will help towards this work. During 2022 – 2023, we supported 419 people, this equates to over 8 people per week, proving the need for this service.

Our staff 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 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.

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 the year. I would like to take this opportunity to honour 2 great volunteers who have both passed away; Susan White, who started in 2012, supported BDC by completing Attendance Allowance forms for people that were housebound as well as being a Committee member. Gordon Furneaux started in 1998, helping us in various roles throughout the years including being a Committee member. They will both be sorely missed.

Emma Barton – Director

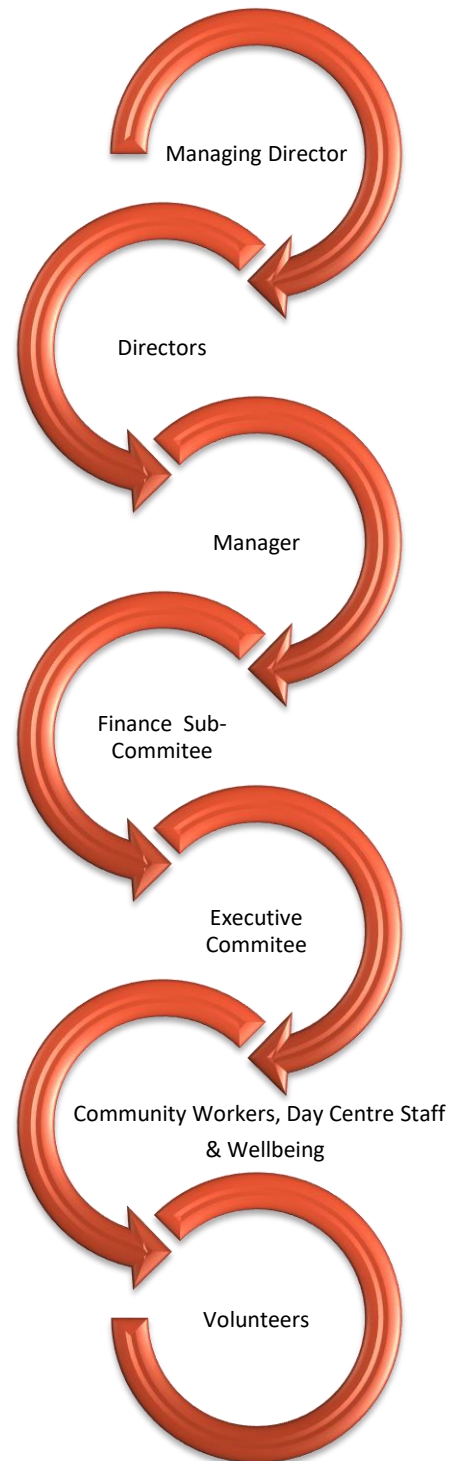
## **The Team**

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.

We have about 50 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**

Chairman: Martyn Paddon

Vice Chair: Margaret Brokenshire

Treasurer: Margaret Phillips

Committee Members: Andy Cory  
Ann Elliott  
Becky Willoughby  
Carol Llewellyn  
Reginald Elson  
Robert Jinks  
Steve Watkins

We would like to pay tribute to Gordon Furneaux and Susan White, who have both sadly passed away. Both were committee members for many years.

Representing

Other Organisations: Judy Bates – Soroptomists  
Luisa Nicholson – Solicitor  
Ruth Allen – Christians Together

Managing Director: Emma Barton

Director: 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 2022 / 2023**

**Here are some extracts from the 1<sup>st</sup> April 2022 – 31<sup>st</sup> March 2023 Surveys.**

### **For Brixham Does Care**

- Brilliant team and caring staff
- All very helpful and good fun
- Well done to all the staff
- I am very happy with the services BDC provide – thank you
- I increasingly find that coming to BDC has a positive effect on me
- Support and advice is always at hand
- I am so grateful for all their help
- My experience with BDC has always made me feel happier
- Coming to BDC was the best thing I ever did. My life changed completely for the best.
- BDC is a wonderful organisation and would be sorely missed. Hopefully it will go on for many years to come
- Everyone is very helpful, smiley and kind
- Attending BDC has been all for the good
- Everyone very helpful and friendly
- BDC is priceless to so many

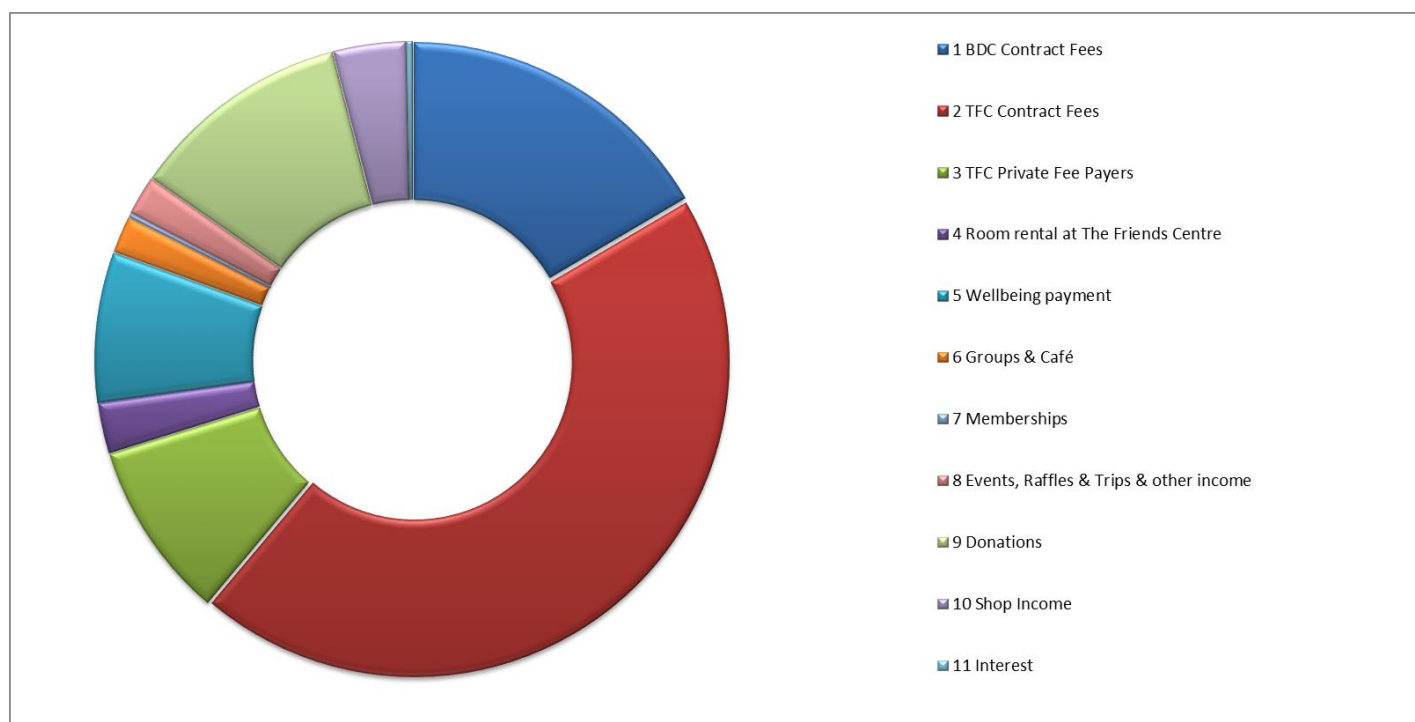
### **For The Friends Centre**

Some of these comments are from the person attending the centre, and some are from their loved one.

- All the staff are extremely helpful
- Worth every penny
- I have time for myself now she attends the centre
- My Mum is much more cheerful now
- The Friends Centre has been a God-send to myself and my Mum. She loves attending the centre and it gives me a rest from caring. All positive as she is looked after very well
- Everyone is doing a fabulous job
- All the staff are very caring
- I am impressed with the personal interest given
- I get to relax at last, not on watch all day
- I live alone, attending has had a very positive effect on me.
- I thoroughly enjoy coming on a Monday, the carers are all lovely and kind and I enjoy meeting my Monday friends
- I don't know what I would do without your services, it has helped me so much. Keep up the good work
- They are very good, I only wish they could pick him up earlier
- My husband is very fussy with food, I think they do a very good job.
- It is an absolute God-send to have a break, it's the only break I get.

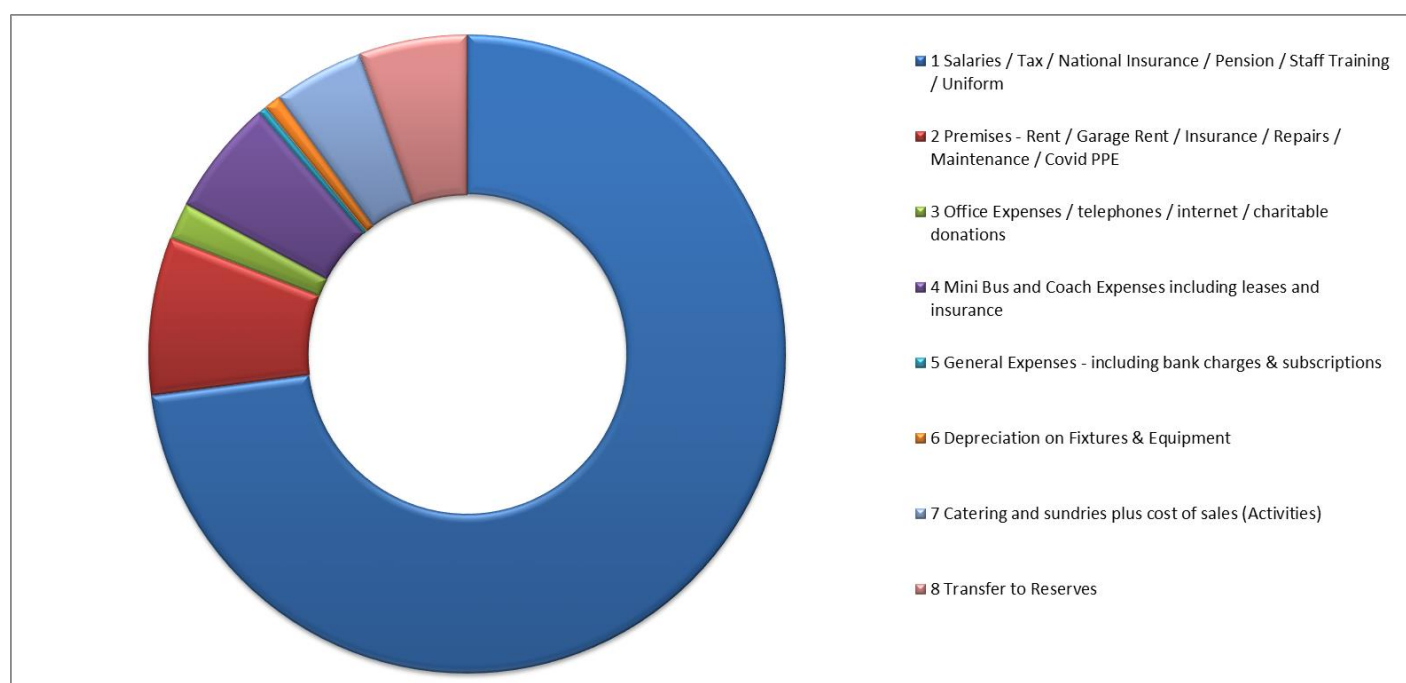
## Income 2022 – 2023

1	BDC Contract Fees	£	63,756.00
2	TFC Contract Fees	£	171,772.00
3	TFC Private Fee Payers	£	35,134.00
4	Room rental at The Friends Centre	£	9,882.00
5	Wellbeing payment	£	29,614.00
6	Groups & Café	£	7,249.00
7	Memberships	£	945.00
8	Events, Raffles & Trips & other income	£	7,684.00
9	Donations	£	43,671.00
10	Shop Income	£	14,306.00
11	Interest	£	1,230.00
		£	385,243.00



## Expenditure 2022 – 2023

1	Salaries / Tax / National Insurance / Pension / Staff Training / Uniform	£ 315,646.00
2	Premises - Rent / Garage Rent / Insurance / Repairs / Maintenance / Covid PPE	£ 34,654.00
3	Office Expenses / telephones / internet / charitable donations	£ 8,040.00
4	Mini Bus and Coach Expenses including leases and insurance	£ 25,564.00
5	General Expenses - including bank charges & subscriptions	£ 1,678.00
6	Depreciation on Fixtures & Equipment	£ 3,642.00
7	Catering and sundries plus cost of sales (Activities)	£ 19,838.00
8	Transfer from Reserves	-£ 23,820.00
		£ 385,242.00



## **Treasurer's Report for the year ended 31<sup>st</sup> March 2023**

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 last few years due to Covid and the Cost of Living crisis, so we need to be positive and mindful that next year may be as difficult.

Apart from last year, the four previous years we 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 had to transfer £31,000 out of our reserves in 2021 – 2022 and £23,820 out of our reserves in 2022 – 2023.

The FAIR project (Financial Advice Information & Resilience) ended last year. It helped support 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. We applied in December 2022, for 3 years' worth of grant from Torbay Council to continue this work. We were unsuccessful, but did secure a one-off payment of £20,000 for 2023 – 2024, which will help towards this work. During 2022 – 2023, we supported 419 people, this equates to over 8 people per week, proving the need for this service.

Our aim for the oncoming year is to apply for funding to support this project.

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.

Age UK Torbay

Bargains Galore

Brixham Hospital League of Friends

Brixham Orpheus Choir

Brixham Town Band

Co-op

David's Fish & Chips

Grosvenor Book-keeping

IAW Accountancy Services

Luisa Nicholson Solicitors

Soroptimist International (Brixham)

T & I Stockman

Torbay Community Development Trust

Torbay and South Devon NHS Foundation Trust

TMVR

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

**Unaudited financial statements**

**31 March 2023**

**Brixham Does Care  
Company limited by guarantee**

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**Brixham Does Care  
Company limited by guarantee**

**Directors and other information**

<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 TQ5 8LZ
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4TA

**Brixham Does Care  
Company limited by guarantee**

**Directors report  
Year ended 31 March 2023**

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

**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 August 2023 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**  
**Year ended 31 March 2023**

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 2023 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 August 2023

**Brixham Does Care  
Company limited by guarantee  
Statement of financial position  
31 March 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Turnover</b>		354,399	287,258
Cost of sales		(1,156)	(1,171)
		<hr/>	<hr/>
<b>Gross profit</b>		353,243	286,087
Administrative expenses		(384,086)	(326,939)
Other operating income		29,614	40,830
		<hr/>	<hr/>
<b>Operating loss</b>		(1,229)	(22)
Other interest receivable and similar income		1,230	34
<b>Profit before taxation</b>	<b>6</b>	<b>1</b>	<b>12</b>
Tax on profit		-	-
		<hr/>	<hr/>
<b>Profit for the financial year and total comprehensive income</b>		<b>1</b>	<b>12</b>
		<hr/>	<hr/>

All the activities of the company are from continuing operations.

**Brixham Does Care  
Company limited by guarantee**

**Statement of financial position (continued)  
31 March 2023**

		<b>2023</b>		<b>2022</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>7</b>	11,780		15,422	
		<u>          </u>		<u>          </u>	
			11,780		15,422
<b>Current assets</b>					
Debtors	<b>8</b>	18,000		8,573	
Cash at bank and in hand		189,193		219,970	
		<u>          </u>		<u>          </u>	
		207,193		228,543	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	(1,259)		(2,432)	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			205,934		226,111
			<u>          </u>		<u>          </u>
<b>Total assets less current liabilities</b>			217,714		241,533
			<u>          </u>		<u>          </u>
<b>Net assets</b>			217,714		241,533
			<u>          </u>		<u>          </u>
<b>Capital and reserves</b>					
Special reserve - sinking fund			217,448		241,268
Profit and loss account			266		265
			<u>          </u>		<u>          </u>
<b>Members funds</b>			217,714		241,533
			<u>          </u>		<u>          </u>

**Brixham Does Care  
Company limited by guarantee**

**Statement of financial position (continued)  
31 March 2023**

For the year ending 31 March 2023 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'.

These financial statements were approved by the board of directors and authorised for issue on 31 August 2023, 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**  
**Year ended 31 March 2023**

	User defined reserve 1 Profit and loss account		
	<b>Total</b>		
	£	£	£
<b>At 1 April 2021 (as previously reported)</b>	272,268	253	272,521
Prior period adjustments	(31,000)	-	(31,000)
	<hr/>	<hr/>	<hr/>
<b>At 1 April 2021 (restated)</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
<b>At 31 March 2022 (as previously reported)</b>	241,268	265	241,533
Prior period adjustments	(23,820)	-	(23,820)
	<hr/>	<hr/>	<hr/>
<b>At 31 March 2022 (restated) and 1 April 2022</b>	217,448	265	217,713
Profit for the year		1	1
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	1	1
	<hr/>	<hr/>	<hr/>
<b>At 31 March 2023</b>	217,448	266	217,714
	<hr/>	<hr/>	<hr/>

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

**Notes to the financial statements**  
**Year ended 31 March 2023**

**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'.

**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.

**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.



**Brixham Does Care  
Company limited by guarantee**

**Notes to the financial statements (continued)  
Year ended 31 March 2023**

**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.

**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.

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

**Notes to the financial statements (continued)**  
**Year ended 31 March 2023**

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.

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

**Notes to the financial statements (continued)**  
**Year ended 31 March 2023**

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.

**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 20 (2022: 19).

**6. Profit before taxation**

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

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation of tangible assets	3,642	3,647
	<u>          </u>	<u>          </u>

**Brixham Does Care  
Company limited by guarantee**

**Notes to the financial statements (continued)  
Year ended 31 March 2023**

**7. Tangible assets**

	Fixtures, equipment	fittings and <b>Total</b>
	£	£
<b>Cost</b>		
<b>At 1 April 2022 and 31 March 2023</b>	69,323	69,323
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 April 2022	53,901	53,901
Charge for the year	3,642	3,642
	<u>          </u>	<u>          </u>
<b>At 31 March 2023</b>	57,543	57,543
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
<b>At 31 March 2023</b>	11,780	11,780
	<u>          </u>	<u>          </u>
At 31 March 2022	15,422	15,422
	<u>          </u>	<u>          </u>

**8. Debtors**

	<b>2023</b>	2022
	£	£
Trade debtors	10,705	1,644
Other debtors	7,295	6,929
	<u>          </u>	<u>          </u>
	18,000	8,573
	<u>          </u>	<u>          </u>

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

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Trade creditors	1,010	2,124
Other creditors	249	308
	<hr/>	<hr/>
	1,259	2,432
	<hr/>	<hr/>

**10. Prior period errors**

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

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

**Turnover**

Income - BDC	129,347	99,143
Income - friends centre	225,052	188,115
	<hr/>	<hr/>
	354,399	287,258

**Cost of sales**

Purchases and cost of activities	(1,156)	(1,171)
	<hr/>	<hr/>
	(1,156)	(1,171)

**Gross profit**

353,243 286,087

**Gross profit percentage**

99.7% 99.6%

**Overheads****Administrative expenses**

Wages and salaries (inc ER's)	(278,866)	(242,985)
Staff pension costs - defined contribution	(17,058)	(16,262)
Staff training	(623)	(60)
Wellbeing expenses	(19,038)	(18,733)
Rent payable	(27,948)	(23,383)
Rates	(1,429)	(1,412)
Insurance	(1,504)	(1,236)
Cleaning, PPE & covid-19 safety costs	(754)	(1,416)
Uniforms and workwear	(61)	(561)
Repairs, maintenance and IT expenses	(3,019)	(6,041)
Printing, postage and stationery	(2,626)	(3,088)
Advertising	(110)	(98)
Telephone	(4,959)	(4,578)
Leasing of motor vehicles (inc coaches)	(18,882)	(15,301)
Motor expenses	(6,084)	(4,804)
Travelling and subsistence	(598)	(316)
Legal and professional	(185)	-
Bank charges	(126)	(114)

Canteen, catering and other office expenses	(18,682)	(12,397)
General expenses	(131)	(502)
Transfer to general reserve/sinking fund	23,820	31,000
Charitable donations - type 2	(345)	(157)
Subscriptions	(1,236)	(848)
Depreciation of tangible assets	(3,642)	(3,647)
	<hr/>	<hr/>
	(384,086)	(326,939)
<b>Other operating income</b>		
Government grants recognised directly in income	29,614	40,830
	<hr/>	<hr/>
	29,614	40,830
<b>Operating loss</b>	(1,229)	(22)
<b>Operating loss percentage</b>	0.3%	0.0%
Other interest receivable and similar income	1,230	34
	<hr/>	<hr/>
<b>Profit before taxation</b>	1	12
	<hr/>	<hr/>

## 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**