



Brixham Does Care

Supporting the Community since 1978

Brixham Does Care

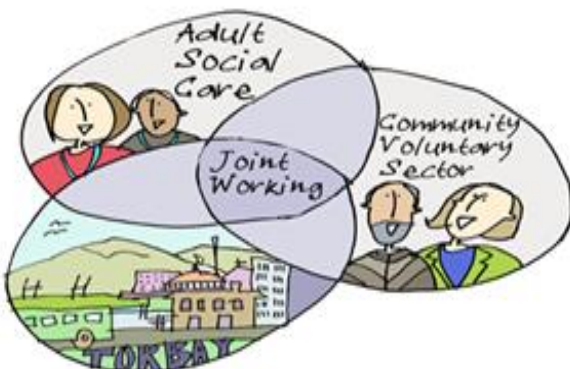
Annual Report 2023 / 2024

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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 2023 / 2024

Formally the Brixham Does Care Community Association

Constituted by Deed of Trust

This Annual Report covers the period 1st April 2023 to 31st March 2024. 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

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

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

Brixham Does Care (BDC) is now in its 45th year and we have an amazing reputation in our community. Our staff prides itself on the difference we are making to those who are isolated, lonely or have financial concerns. Over the years we have looked at the distressing effects of loneliness, financial hardship and mental health issues. Whilst many of us are lucky enough to have someone to make us smile, laugh or talk things through, when times are tough many people in the community find life challenging and without anyone to turn to; at BDC we have found that all of these issues have a negative effect on peoples' physical and mental health. BDC continues to assist all those who turned to us to for help, care and support. My thanks go to the members of staff and volunteers for their dedicated and caring approach during challenging times.

Sometimes, as staff we find ourselves in a difficult position, although we can provide you with information on the services that we provide, by no means does this cover the challenges that we can all face, it is not possible to discuss many aspects of our work due to confidentiality. Although this is frustrating at times, we pride ourselves in respecting our service users and the information they share. Our open office is viewed as a safe place for most where they can gain help and support. I am often asked about our shop and café but they are more than the name states; for some they are a place to volunteer, make friends and come to attend groups. For others it is more than that, we are seen as family and provide a comforting environment, and a listening ear. You will often hear the laughter from the volunteers and office staff, we all enjoy our work and sometimes the laughter may provide us with light relief.

Looking to the future, BDC will still run on our well-established ethos and we will continue to put people first, as working with individuals and for individuals is what we are here for. Equally, this does not mean we can stand still, on the contrary we will develop our services and adapt to changing needs. Growth, development and change are interlinked and are dependent on funding becoming obtainable. Similarly, uncertainty over finances remain, potentially the future could be challenging but we remain confident that with positive negotiation and understanding we hope to continue going forward. We will be working hard to seek out potential funding opportunities. BDC also rely on those who donate to us, or remember us in their wills, support our groups' activities, and trips out.

I appreciate you have a lot of choices when it comes to donating and we are so grateful that you often choose BDC. Directors and our committees promise to be responsible custodians to your donations. I would also like to take this opportunity to thank you all for your ongoing support we couldn't do it without you.

Emma Barton – Director

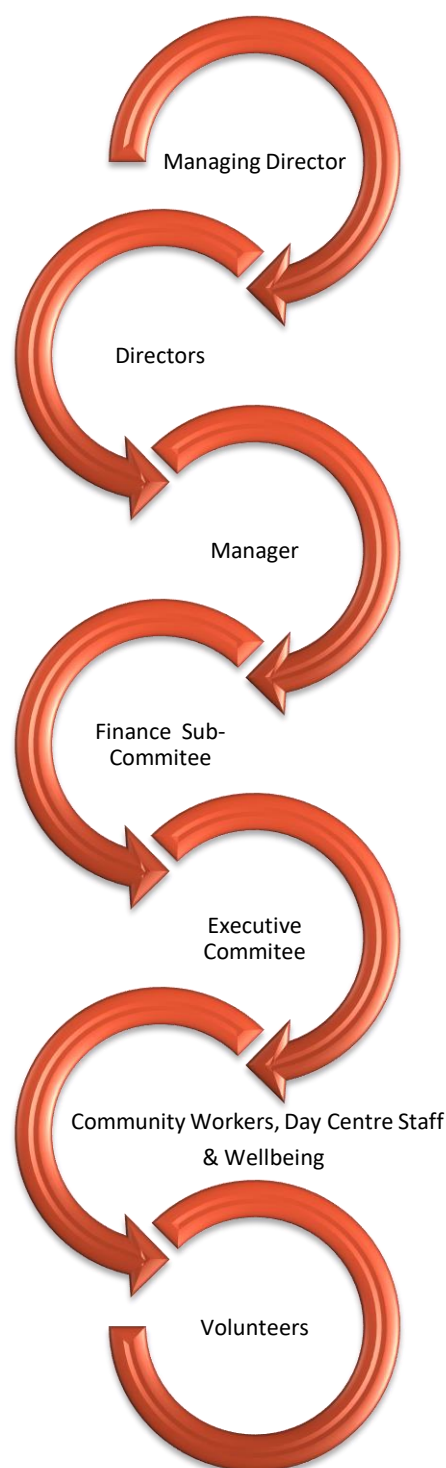
The Team

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 58 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
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 2023 / 2024

Here are some extracts from the 1st April 2023 – 31st March 2024 Surveys.

For Brixham Does Care

We asked how satisfied people were with the advice they had been given, scoring 1 being not satisfied, and 10 being very satisfied. 95.2% of people scored us 10, and the other 4.8% scored us 9.

We asked people that we had helped with a financial form if they had been successful in their application and 100% of people said they were successful.

100% of people asked about groups and activities scored us 10 for how things had been organised.

We asked those who received telephone support from BDC, if it had a positive effect in terms of loneliness, isolation, wellbeing & mental health and 100% of people scored us 10.

We asked our volunteers, in the shop, café and befriending, if they feel supported by the BDC team and 100% scored us 10.

We asked if people felt the staff were attentive and treated people with respect & dignity – 8.6% scored us 8, 5.7% scored us 9 and 85.7% scored us 10.

- Those forms are so long so having someone to help was brilliant.
- The group is very friendly and people talk to me, It makes me feel better and relaxed and happy
- The staff in the office are wonderful, I feel more settled and eating better, I think this is because I am relaxed, it has helped me feel happy
- Good to meet with friends and chat and have a laugh
- Not only a positive experience for me but I have watched their approach to other people and strangers to BDC, and the experience does not change
- Keep up the good work
- BDC is a great asset to Brixham and cherished by all I have spoken to about it
- It is reassuring that I have access to BDC
- Everyone is helpful and friendly, I look forward to going to the men's group and when the visiting team come.
- I tell people to join and make friends, keep it going, it helps so many people

For The Friends Centre

As a family member or carer, do you feel you have the opportunity to have time for yourself and do the things you need to do? 90% of people scored us 9 or 10 on this question.

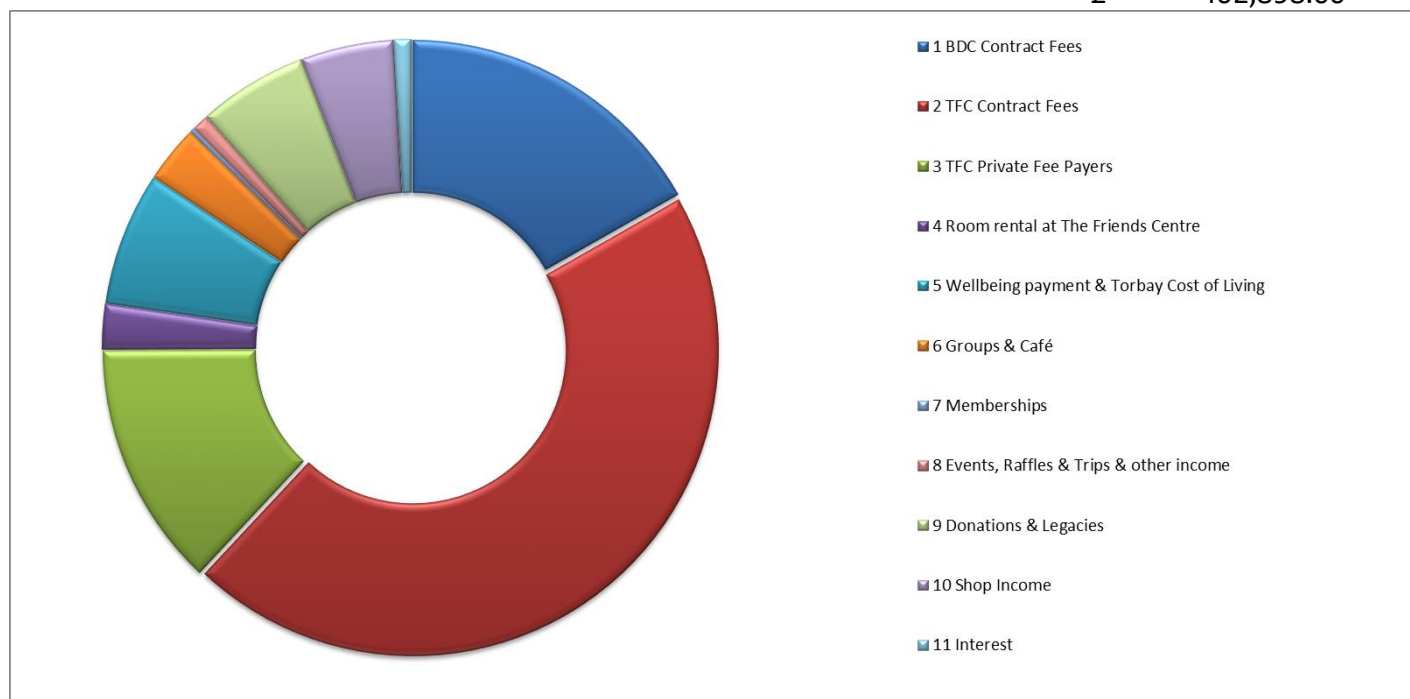
- Yes, as I don't have to worry, it is just great to have some me time
- I usually go out before he leaves and return after

Do you feel their attendance at TFC has had a positive effect on you? 100% of people scored us 8, 9 or 10.

- Yes! I feel more relaxed after having some me time to do things I enjoy, I don't know how I would cope and it is great knowing he is safe and given excellent care
- All the staff are friendly, caring and understanding, I honestly could not cope without the Friends Centre
- They have made it easy for me to come, I didn't want to but when she visited it made me realise it was a fun place to go, I love it now
- I have never met such a kind and caring team, nothing is too much trouble for them and they always have time for me too - awesome team (5 stars!)

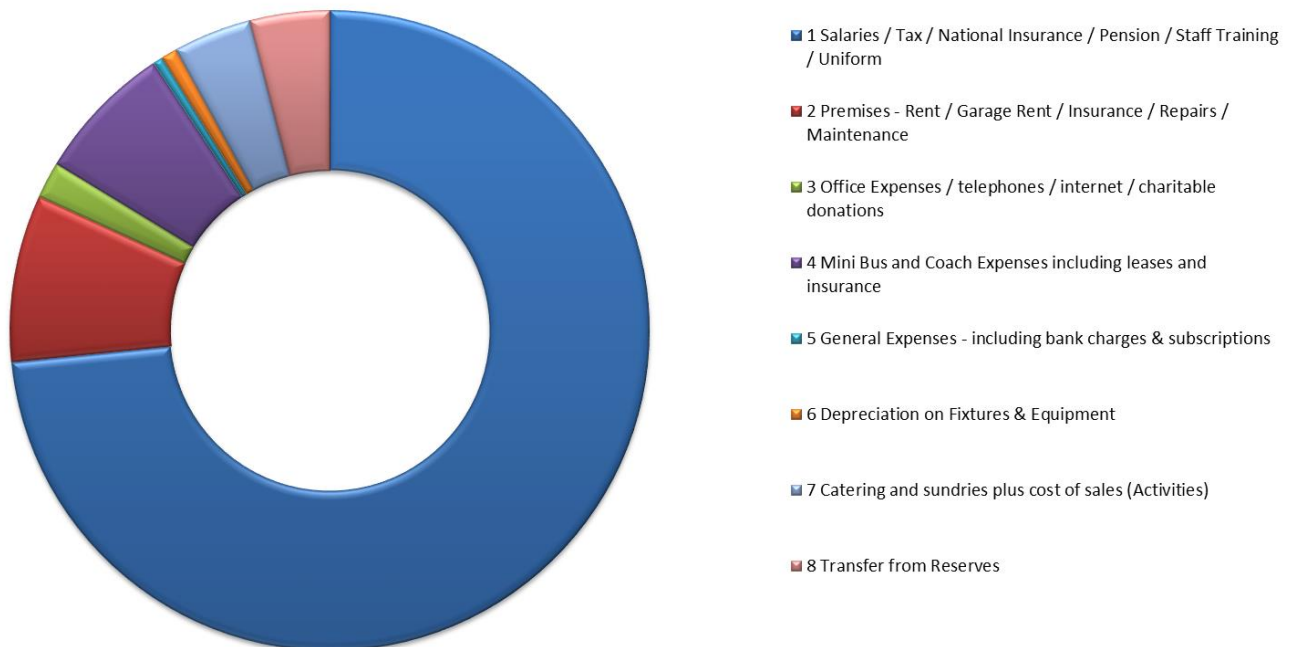
Income 2023 – 2024

1	BDC Contract Fees	£	67,581.00
2	TFC Contract Fees	£	182,078.00
3	TFC Private Fee Payers	£	52,198.00
4	Room rental at The Friends Centre	£	9,490.00
5	Wellbeing payment & Torbay Cost of Living	£	28,404.00
6	Groups & Café	£	12,144.00
7	Memberships	£	955.00
8	Events, Raffles & Trips & other income	£	3,519.00
9	Donations & Legacies	£	23,291.00
10	Shop Income	£	19,605.00
11	Interest	£	3,633.00
		£	402,898.00



Expenditure 2023 – 2024

1	Salaries / Tax / National Insurance / Pension / Staff Training / Uniform	£	321,743.00
2	Premises - Rent / Garage Rent / Insurance / Repairs / Maintenance	£	36,965.00
3	Office Expenses / telephones / internet / charitable donations	£	8,131.00
4	Mini Bus and Coach Expenses including leases and insurance	£	30,685.00
5	General Expenses - including bank charges & subscriptions	£	2,167.00
6	Depreciation on Fixtures & Equipment	£	3,554.00
7	Catering and sundries plus cost of sales (Activities)	£	17,313.00
8	Transfer from Reserves	-£	17,700.00
		£	402,858.00
	Surplus	£	40.00



Treasurer's Report for the year ended 31st March 2024

This has been another difficult year for everyone financially, but BDC has managed to get through this year; unfortunately not as healthy as years gone by, but other charities have folded during the last few years due to the Cost of Living crisis, so we need to be as positive as possible but mindful that next year is likely to be as difficult.

We had some prosperous years. 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 – a total of £108,770 over 4 years. Unfortunately, we had to transfer £31,000 out of our reserves in 2021 – 2022 and £23,820 out of our reserves in 2022 – 2023 and a further £17,700 out of our reserves this year, 2023 – 2024.

It is estimated we will be on track for a similar loss for next year unless we make some changes affecting our costs so we have consulted with staff and all the Brixham Does Care staff have very kindly agreed to reduce their contracted hours by 1 hour per day, thus resulting in an approximate saving of £20,000 against next year's spend.

At the end of 2022 – 2023 we were successful in our bid to the Laywell-Matthey Trust, and they granted us £23,000 for 2023 – 2024 to help the people of Brixham with their claims for Attendance Allowance, Blue Badges, Pension Credit, Personal Independence Payments, etc. The demand for this is high and we know this grant will be well spent.

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 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

Laywell-Matthey Trust

Luisa Nicholson Solicitors

Soroptimist International (Brixham)

T & I Stockman

Torbay Community Development Trust

Torbay Council

Torbay and South Devon NHS Foundation Trust

TMVR

Company registration number: 08755057

Brixham Does Care
Company limited by guarantee

Unaudited financial statements

31 March 2024

**Brixham Does Care
Company limited by guarantee**

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**Brixham Does Care
Company limited by guarantee**

Directors and other information

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

**Directors report
Year ended 31 March 2024**

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2024.

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 2024 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 2024

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 2024 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.

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. 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 2024

**Brixham Does Care
Company limited by guarantee**

**Statement of comprehensive income
Year ended 31 March 2024**

	Note	2024 £	2023 £
Turnover		370,860	354,399
Cost of sales		(2,323)	(1,156)
		<u> </u>	<u> </u>
Gross profit		368,537	353,243
Administrative expenses		(400,533)	(384,086)
Other operating income		28,403	29,614
		<u> </u>	<u> </u>
Operating loss		(3,593)	(1,229)
Other interest receivable and similar income		3,633	1,230
Profit before taxation	6	40	1
Tax on profit		-	-
		<u> </u>	<u> </u>
Profit for the financial year and total comprehensive income		40	1
		<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 2024**

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7	8,226		11,780	
			8,226		11,780
Current assets					
Debtors	8	18,794		18,000	
Cash at bank and in hand		186,254		189,193	
		205,048		207,193	
Creditors: amounts falling due within one year	9	(13,220)		(1,259)	
Net current assets			191,828		205,934
Total assets less current liabilities			200,054		217,714
Net assets			200,054		217,714
Capital and reserves					
User defined reserve 1			199,748		217,448
Profit and loss account			306		266
Members funds			200,054		217,714

**Brixham Does Care
Company limited by guarantee**

**Statement of financial position (continued)
31 March 2024**

For the year ending 31 March 2024 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 October 2024, 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 2024**

	User defined reserve 1Profit and loss account		
	Total		
	£	£	£
At 1 April 2022 (as previously reported)	241,268	265	241,533
Prior period adjustments	(23,820)	-	(23,820)
	<hr/>	<hr/>	<hr/>
At 1 April 2022 (restated)	217,448	265	217,713
Profit for the year		1	1
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	1	1
At 31 March 2023 (as previously reported)	217,448	266	217,714
Prior period adjustments	(17,700)	-	(17,700)
	<hr/>	<hr/>	<hr/>
At 31 March 2023 (restated) and 1 April 2023	199,748	266	200,014
Profit for the year		40	40
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	40	40
At 31 March 2024	199,748	306	200,054
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Brixham Does Care
Company limited by guarantee**

**Notes to the financial statements
Year ended 31 March 2024**

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.

**Brixham Does Care
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2024**

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 2024**

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.

**Brixham Does Care
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2024**

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.

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 (2023: 20).

6. Profit before taxation

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

	2024	2023
	£	£
Depreciation of tangible assets	3,554	3,642
	<u> </u>	<u> </u>

**Brixham Does Care
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2024**

7. Tangible assets

	Fixtures, equipment	fittings and Total
	£	£
Cost		
At 1 April 2023 and 31 March 2024	69,323	69,323
	<u> </u>	<u> </u>
Depreciation		
At 1 April 2023	57,543	57,543
Charge for the year	3,554	3,554
	<u> </u>	<u> </u>
At 31 March 2024	61,097	61,097
	<u> </u>	<u> </u>
Carrying amount		
At 31 March 2024	8,226	8,226
	<u> </u>	<u> </u>
At 31 March 2023	11,780	11,780
	<u> </u>	<u> </u>

8. Debtors

	2024	2023
	£	£
Trade debtors	9,411	10,705
Other debtors	9,383	7,295
	<u> </u>	<u> </u>
	18,794	18,000
	<u> </u>	<u> </u>

**Brixham Does Care
Company limited by guarantee**

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,029	1,010
Other creditors	12,191	249
	<hr/>	<hr/>
	13,220	1,259
	<hr/> <hr/>	<hr/> <hr/>

10. Special reserve transactions

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	127,732	129,347
Income - Friends Centre	243,128	225,052
	<hr/>	<hr/>
	370,860	354,399

Cost of sales

Purchases and cost of activities	(2,323)	(1,156)
	<hr/>	<hr/>
	(2,323)	(1,156)

Gross profit

368,537 353,243

Gross profit percentage

99.4% 99.7%

Overheads**Administrative expenses**

Wages and salaries (inc ER's)	(297,770)	(278,866)
Staff pension costs - defined contribution	(19,197)	(17,058)
Staff training	(200)	(623)
Wellbeing expenses	(4,631)	(19,038)
Rent payable	(30,306)	(27,948)
Rates	(310)	(1,429)
Insurance	(1,587)	(1,504)
Cleaning, PPE & covid-19 safety costs	(1,170)	(754)
Uniforms and workwear	(74)	(61)
Repairs, maintenance and IT expenses	(3,591)	(3,019)
Printing, postage and stationery	(3,688)	(2,626)
Advertising	-	(110)
Telephone	(4,327)	(4,959)
Leasing of motor vehicles (inc coaches)	(23,114)	(18,882)
Motor expenses	(6,752)	(6,084)
Travelling and subsistence	(691)	(598)
Legal and professional	(12)	(185)
Bank charges	(231)	(126)

Canteen, catering and other office expenses	(14,989)	(18,682)
General expenses	(261)	(131)
Transfer to general reserve/sinking fund	17,700	23,820
Charitable donations - type 2	(116)	(345)
Subscriptions	(1,662)	(1,236)
Depreciation of tangible assets	(3,554)	(3,642)
	<hr/>	<hr/>
	(400,533)	(384,086)
Other operating income		
Government grants recognised directly in income	28,403	29,614
	<hr/>	<hr/>
	28,403	29,614
Operating loss	(3,593)	(1,229)
Operating loss percentage	1.0%	0.3%
Other interest receivable and similar income	3,633	1,230
	<hr/>	<hr/>
Profit before taxation	40	1
	<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