

# BRIGHTWELLS GOSTREY CENTRE

England & Wales · Charity number 1176651

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-01-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Brambleton Hall  
Talbot Road  
Farnham  
Surrey  
GU9 8RR

**Phone** 01252 725330

**Email** [marketing@brightwellsgostrey.org](mailto:marketing@brightwellsgostrey.org)

**Website** [www.brightwellsgostrey.org](http://www.brightwellsgostrey.org)

## Activities

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**Objects:** THE OBJECTS ARE TO(A) PROMOTE THE BENEFIT OF THE OLDER INHABITANTS OF THE TOWN OF FARNHAM AND ITS SURROUNDING AREA ( HEREINAFTER CALLED THE "AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS, IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF THE SOCIAL WELFARE WITHIN THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS. (B) ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREIN AFTER CALLED THE "CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN COOPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.(C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

**Activities:** To provide facilities and activities in the interest of the social welfare of the older inhabitants in the town of Farnham and the surrounding area. To run a community day centre to secure the same and to provide fresh wholesome meals to the said inhabitants of Farnham either at the Centre or in their homes through the Community Meals Service.

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Disability
- **Who:** Elderly/old People, People With Disabilities

## Geography

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- Surrey

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£232,973	£248,008	-	-
2024-03-31	£224,858	£240,136	-	-
2023-03-31	£202,532	£243,380	-	-
2022-03-31	£172,644	£174,564	-	-
2021-03-31	£249,530	£247,078	-	-

## Trustees

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Name	Role	Appointed
David John Gourlay	Chair	2024-05-01
Christian David Biggs		2023-11-07
Gareth Jex		2020-07-07
Philip Robertson		2023-11-07
Richard Graham Abbey		2024-06-01

**BRIGHTWELLS GOSTREY CENTRE**

England & Wales - Charity number 1176651

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# Accounts

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**BRIGHTWELLS GOSTREY CENTRE**

**Registered Charity Number: 1176651**

**Annual Accounts & Trustees Report for the year ended  
31 March 2025**

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## Chairman's Report

At the end of March 2024 the then Chairman, Vice Chair and Treasurer held a meeting to discuss the financial future of the charity. In their opinion the charity was in such a financial position that it should be closed immediately. In that meeting; a vote was held with all of the trustees, with the majority voting to save the charity. At this point the Chairman, Vice Chair and Treasurer resigned their positions.

In the same meeting, I was voted in as Chairman, Gareth Jex the Vice Chair and at a later meeting Sally-Ann Ward as Treasurer. As a team of trustees, we were committed to save the charity.

This then lead to a serious review of the business model and a firm plan to fund raise the necessary funds to keep this vital charity afloat. Over the next few months we had great success growing the charity, moving us steadily away from closure.

As we continued to grow in this ever increasingly difficult environment we were hit with the next issue of our home being under threat. In August 2024 we were informed of a 5-year review in our Licence to Occupy agreement with Waverley Borough Council (WBC). At this meeting it was intimated that we would have to start paying rent for the use of the space that so far had been free. After five months of discussions, it was made clear that we would be served notice to leave. We were finally served notice to leave on April 28th, 2025, and given a leave date of the 1st of September 2025.

During that seven month period we lead an exhaustive search for a new home and eventually found Brambleton Hall. Now with a location we had to fund £60K worth of refurbishment to the hall and project manage the building works and move.

Finally, after phenomenal support from Greg Stafford MP, The Bourne Parish, The Farnham Institute, The Farnham Hedgehogs, Farnham Lions, Farnham Roundtable, Community Foundation for Surrey, Peter Cox Catering, Powerbition, Howden Insurance, Farnham Town Council,

Waverley Borough Council and Brewers of Farnham, we moved into our new home on the 1st of September 2025.

Brambleton Hall has supplied us with a secure and long-term home to build a solid foundation to move the charity onwards and upwards. This move has come at a cost with respect to our growth which has been temporarily halted while we concentrated on relocating to our new home.

The next stage is to grow our client numbers in a new environment more suited to our beliefs and objectives of supporting the older community of Farnham and surrounding villages with our new social centre and our community meal service.

While the last year has been extremely stressful, infuriating and emotional at times the move has set the charity up on a firm base to really leap forward. The future is bright at Brightwells.

David Gourlay, Chairman

## **Report of the Trustees**

The Trustees are pleased to present their report including statement of financial position for the year ended 31 March 2025.

The Trustees have adopted the provisions of the Accounting & Reporting by Charities: Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) – effective 1 January 2019.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

In setting the objectives of the Charity and in planning its activities the Trustees have given due consideration to the general guidance given by the Charity Commission relating to public benefit.

The objectives of the Charity are:

- promote the benefit of the older inhabitants of the town of Farnham and its surrounding area without distinction of sex, sexual orientation, race, political, religious or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations, in a common effort to provide facilities in the interests of the social welfare within the objects of improving the conditions of life of the said inhabitants.
- establish or secure the establishment of a community centre and to maintain and manage the same (whether alone or in cooperation with any local authority or other person or body) in furtherance of these objects.
- promote such other charitable purposes as may from time to time be determined.

The Charity offers a meeting place and provides a range of services for senior citizens within our designated area including recreational activities, therapeutic services, lunch provision and a Community Meals Service ('meals-on-wheels').

#### **Public Benefit**

The Trustees confirm that they have regard to the guidance of the Charity Commission and have complied with s17 of the Charities Act 2011

The principal of equity of access to the Chrity's services is maintained for any member of the public who needs the irrespective oc capacity, ethnicity, faith or social economic activity.

## **STRUCTURE, GOVERNANCE and MANAGEMENT**

### **Governing Document**

The Charity is controlled by its governing document and deed of trust and is constituted as an unincorporated Charity.

### **Organisational Structure**

The Charity is controlled by the Board of Trustees. Trustees during the year are detailed below. The Board meet at least quarterly to include a review of the management of the ongoing activities, legal compliance, and the financial position.

The day-to-day operation of the Charity is designated to the Charity Manager, Mrs Jessice Wells. The Charity Manager reports to the Board.

The elected Chair and Treasurer, and any other Trustee as deemed necessary, remain available to provide guidance to the Charity Manager on an ongoing basis, reporting to the Board as required.

### **Appointment & Recruitment of Trustees**

The Board of Trustees seeks to recruit and maintain a balanced Board of Trustees who are considered to have the requisite skills identified by the Board to ensure compliant, equitable and regulatory knowledge and ability to ensure the Charity functions correctly in meeting its objectives.

The Trustees are voluntary roles and are unpaid.

The Chairman of the Board and Treasurer are appointed by vote at each Annual General Meeting by the Board.

### **Risk Management**

The Trustees have a duty to identify and review risks to which the Charity may be exposed, and to ensure appropriate controls are put in place to mitigate or control any such risks. Policies are established and reviewed by the Board and Charity Manager to ensure these compliant and relevant to the Charity.

## **REFERENCE & ADMINISTRATIVE INFORMATION**

### **Registered Charity Number**

1176651

### **Principal Operational Address**

Memorial Hall

Babbs Mead

Farnham

Surrey GU9 7EE

### **Trustees in post during the Year**

## **REQUIRES REVIEW AND UPDATING**

D Gourlay - Chair – appointed 1 April 2024

G Jex – Vice Chair

S Ward – Treasurer – appointed 1 April 2024

P Robertson

C D Biggs

R Abbey – appointed 1 June 2024

C Weeks – appointed 1 June 2024 – resigned 20 August 2024

J Ely – resigned 1 April 2024

J Speed - resigned 1 April 2024

B Osborne - resigned 1 April 2024

R C Gentry – resigned 1 June 2024

S Dakers – deceased 16 December 2024

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for the preparation of the Annual Report and Financial Statements in accordance with applicable law and the UK Accounting Standards: Generally Accepted Accounting Practice.

Laws applicable to charities in England and Wales. The Charities Act 2022, Charity (Accounts & Reports) Act 2008 and the provisions of our Trust Deed require the Trustees to prepare Financial Statements for each financial year which present a fair view of the income and expenditure of the Charity for the period.

In preparing the Financial Statements the Trustees are required to

- select and maintain suitable accounting policies and controls, and apply them consistently;
- ensure the principles of the Charity SORP are followed and maintained;
- exercise judgement and make decisions that are reasonable and prudent, and in the best interests of the Charity
- financial statements should be prepared on a going concern basis unless the Board has reason to consider that the Charity's financial position means that this is no longer appropriate.

The Trustees, in conjunction with the Charity Manager, are responsible for keeping proper accounting records which record the true financial position of the Charity at any given time, and to ensure that the financial records and statements comply with relevant Acts detailed above.

The Trustees are responsible for the safeguarding the assets of the Charity, and for taking reasonable steps to prevent or detect any fraud or other irregularity.

Approved by the Board of Trustees on 27/03/2026 and signed on its behalf by

*David Gourlay*

.....

Chairman

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31 MARCH 2025**

**INCOME & EXPENDITURE STATEMENT**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Income from Charitable activities	208,974	182,437
Other trading activities	4,601	7,341
Grants & Legacies	19,305	35,000
Investment income      3	93	80
<b>Total Income</b>	<b>232,973</b>	<b>224,858</b>
<b>EXPENDITURE</b>		
Charitable Activities	174,028	176,647
Support & Admin costs	67,612	51,121
Governance & Finance costs	13,232	12,368
<b>Total Expenditure</b>	<b>248,008</b>	<b>240,136</b>
<b>NET INCOME (EXPENDITURE)</b>	<b>(15,035)</b>	<b>(15,278)</b>
Total Funds Brought Forward	52,730	<u>68,008</u>
Adj – prior year assets B/Fwd*	<u>111</u>	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>37,806</b>	<b>52,730</b>

\* Adjustment equates to mis-statement in assets brought forward in previous years of £91, plus Kitchen cash float of £20 not included in prior Accounts

## BALANCE SHEET

31 March 2025

		2025	2024
	Notes	£	£
<b>FIXED ASSETS</b>			
<b>Tangible Assets</b>	6	<u>5,813</u>	<u>12,181</u>
<b>CURRENT ASSETS</b>			
Stocks	7	1,000	1,000
Debtors	8	3,111	19,458
Cash in bank and in hand		<u>36,710</u>	<u>33,141</u>
		<b>40,821</b>	<b>53,599</b>
<b>TOTAL ASSETS</b>		<b><u>46,634</u></b>	<b><u>65,780</u></b>
<b>CREDITORS</b>			
Amounts due within 1 year	9	8,798	13,050
Amounts due after 1 year	10	<u>30</u>	<u>0</u>
		<b><u>8,828</u></b>	<b><u>13,050</u></b>
<b>NET ASSETS</b>		<b><u>37,806</u></b>	<b><u>52,730</u></b>

## **NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

### **1. Statement of Compliance**

Brightwells Gostrey Centre is an unincorporated charity registered in England under Charity Number 1176651, and whose registered office is at: Memorial Hall, Babbs Place, Farnham, Surrey GU9 7EE.

The Accounts for the year ended 31 March 2025 are presented in pounds sterling and rounded to the nearest pound.

### **2. Accounting Policies**

#### **Basis of preparing the Financial Statements**

The Charity is a public benefit entity under FRS102.

The Accounts have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Charities Act.

The Accounts are prepared using the historical cost convention.

#### **Going Concern**

The Trustees have a reasonable expectation that at the time of preparing the Annual Accounts the Charity has sufficient resources to continue for the foreseeable future its operational activities. The Trustees have therefore decided to prepare the statements on a going concern basis.

#### **Income**

Income is included within the financial statements when actually received or when the Charity becomes entitled to the income and its value can be ascertained with sufficient reliability

#### **Grants and Donations**

Grants and Donations are included in the statements when the income criteria of FRS 102 SORP s 5-10 are met

### **Tax Reclaim on Gifts and Donations – Gift Aid**

Gift Aid is claimable when the Charity holds a valid declaration from the donor. Any Gift Aid received is treated in the same manner as the gift or donation itself unless the terms of any such gift specifies otherwise.

### **Contractual Income**

This is only included in the financial statements when the Charity has provided the related service or goods.

### **Government Grants & Local Authorities**

The Charity has not received any central Government grants of contracts during the period .

The Charity has received grants from local council authorities during the period.

### **Volunteer Help and Assistance**

No financial value is attributed within the financial statements to any voluntary help received during the period.

### **Interest and Investment Income**

This represents interest received on bank deposits held by the Charity and in only included when actually received.

### **Expenditure**

Liabilities are recognised and included within the financial statements as expenditure when there is a legal or contractual obligation committing the Charity to such expenditure, where there is expectation of economic benefit in settlement of the obligations and the amount of the obligation can be reliably calculated.

Expenditure is calculated on an accruals basis and is classified under the headings appropriately. Where any cost cannot be easily attributed to any specific heading they are included under the activities most consistent with their usage.

### **Charitable Activities**

Such expenditure represents the costs incurred in the delivery of the Charity's charitable activities and services to beneficiaries.

### **Governance and Support Costs**

Support costs include the cost of management functions of the charity such as payroll administration and information technology.

Government costs represent the direct costs relating to the public accountability of the Charity and its compliance with laws and regulations, and best practice.

### **Fixed Assets**

Tangible Assets re depreciated over the useful life of the assets and taking account of any estimated residual value of the assets.. The useful life is reviewed annually based on historical experience and known future considerations.

Any gain or loss on disposal is determined by the difference between sale proceeds and value of the assets carried forward, and charged or credited to the Profit and Loss Statement.

Tangible Fixed Assets are depreciated on the following basis so as to write off the value of the assets over their expected useful life and calculated on actual costs. Values are at anticipated actual disposal values.

### **Stock**

Stock is valued at the lower of cost or estimated net realisable value, after allowance for any obsolete or slow moving items and taking into account life-expiring items.

### **Taxation**

The Charity is exempt from tax on its charitable activities.

### **Debtors**

Short term debtors are stated at their estimated realisable amount after any trade discount offered. Allowance for any estimated irrecoverable amount are included in the statements where there is evidence that such sums are sufficiently impaired.

### **Creditors**

Creditors and provisions are included at their settlement cost.

### **Pension provisions**

The Charity operates a defined contribution pension scheme. Contributions payable are calculated and included in the financial statements during the period in which they incurred.

### **Cash & Current Asset Investments**

These include cash bank balances and cash in hand are calculated on receipt by the Charity.

### **3. Investment Income**

	2025	2024
	£	£
Bank interest received	93	80

### **4. Trustee Remuneration & Benefits**

Trustees act in a voluntary capacity. They received no remuneration or other benefit during the period (2024 £Nil).

### **5. Staff Costs**

	2025	2024
	£	£
Operations	40,560	35,794
Day Centre	86,072	85,221
CMS	39,326	39,378
Pension costs	<u>2,184</u>	<u>2,305</u>
	168,052	162,698

No employee received emoluments or other benefits in excess of £60,000

Average number of employees during the year

2025	2024
12	12

**6. Tangible Fixed Assets**

	Fixtures and Fittings £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>				
As at 1 April 2024	22,491	55,778	6,082	84,351
	<u>22,491</u>	<u>55,778</u>	<u>6,082</u>	<u>84,351</u>
<b>Depreciation</b>				
As at 1 April 2024	20,302	46,861	5,007	72,170
Charge for year	<u>969</u>	<u>4,500</u>	<u>899</u>	<u>6,368</u>
As at 31 March 2025	<b>21,271</b>	<b>51,361</b>	<b>5,906</b>	<b>78,538</b>
<b>Net Book Value</b>				
As at 31 March 2025	<u>1,220</u>	<u>4,417</u>	<u>176</u>	<u>5,813</u>
As at 31 March 2024	<u>2,189</u>	<u>8,917</u>	<u>1,075</u>	<u>12,181</u>

**7. STOCKS**

	2025 £	2024 £
Stocks	1,000	1,000

**8. DEBTORS: FALLING DUE WITHIN ONE YEAR**

Prepayments and invoices receivable	3,111	19,458
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**9. CREDITORS****Falling due within one year**

Payments due to be made	8,798	13,050
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**10. CREDITORS DUE OVER 1 YEAR**

Deferred Income	30	0
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**11. RELATED PARTY DISCLOSURES**

As at 31 March 2025 no amounts were due from any related party (2024 £nil).

Total donations received from Trustees totalled £0 (2024 £1,250).

Philip Robertson and Gareth Jex (Trustees) are members and Trustees of The Hedgehogs Charity. Donations were received from The Hedgehogs during the period of £1,430 (2024 £5,000).

## **Independent Examiner's Report to the Trustees of Brightwells Gostrey Centre**

I report to the trustees on my examination of the accounts of Brightwells Gostrey Centre (the "Charity") for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:** *Manisha Chana*

Manisha Chana, FCA

M A Accountancy Group

## BRIGHTWELLS GOSTREY CENTRE

Registered Charity No: 1176651

### Detailed Income & Expenditure Statement

	2025	2024
	£	£
<b>INCOME</b>		
<b>Operational Income</b>		
Community Meals Service (CMS)	78,148	40,464
Donations received	11,959	10,584
Refreshments	2,889	3,039
Social Centre	118,567	101,389
	<b>211,863</b>	<b>185,476</b>
<b>Other Income</b>		
Fundraising events	1,172	4,302
Grants received	19,305	35,000
Bank interest received	93	80
<b>TOTAL INCOME</b>	<b><u>232,973</u></b>	<b><u>225,858</u></b>
<b>EXPENDITURE</b>		
<b>Costs of charitable activities</b>		
<b>CMS</b>		
Volunteer expenses	2,060	2,189
Salaries	38,172	39,379
Pensions	1,154	1,359
Catering equipment	600	101
Purchases	24,067	25,507
Packaging, cleaning	6,434	7,665

Brightwells Gostrey Centre

Bad debts		725
	<b>72,487</b>	

**Minibuses**

Insurance	800	2,125
Repairs & maintenance	3,836	5,590
Fuel, oils etc	2,900	2,950
Day Centre costs	7,938	5,318
Salaries – Day Centre	86,072	84,739
	<b>174,028</b>	<b>176,647</b>

**Administration & Support Costs**

Advertising & marketing	1,824	406
Cleaning & waste management	204	
Employers N.I.	4,546	4,093
Fundraising costs	1,037	1,051
Insurance	1,368	1,149
IT consumables	949	744
Travel expenses	360	
Pensions – Admin	1,030	945
Salaries – Admin	40,560	31,701
Postage, freight, courier	27	12
Printing & stationery	522	814
Repairs & maintenance	7	420
Staff training	204	600
Staff social	744	327
Subscriptions	134	203
Telephone & internet	800	1,405
Depreciation		

Brightwells Gostrey Centre

- Fixtures & fittings	969	950
- Motor vehicles	4,500	4,500
- Computer equipment	899	901
	<b>60,684</b>	<b>51,121</b>
 <b>Governance &amp; Finance</b>		
Bookkeeping	5,315	5,024
Accountancy	2,460	1,560
Legal & professional fees	3,499	4,230
Bank charges	1,958	1,545
	<b>13,232</b>	<b>12,368</b>
 <b>TOTAL EXPENDITURE</b>	 <b><u>248,008</u></b>	 <b>240,136</b>
 <b>NET INCOME (EXPENDITURE)</b>	 <b>(15,035)</b>	 <b>(15,278)</b>

The Detailed P&L does not form part of the statutory financial statements

**BRIGHTWELLS GOSTREY CENTRE**

England & Wales - Charity number 1176651

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2024  
for  
Brightwells Gostrey Centre**

Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

# Brightwells Gostrey Centre

## Contents of the Financial Statements for the Year Ended 31st March 2024

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**Chairman's Report  
for the Year Ended 31st March 2024**

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This year has been challenging but nevertheless the charity has continued to provide a high-quality service to our clients at the Day Centre. The charity has diversified by introducing a grandparent and grandchildren focused Play Group, initially on one day but this has now expanded to two days a week with parents also attending. Client numbers have been increasing throughout the year, though sadly some are no longer with us. Our staff have as ever, under Jess Wells leadership, been absolutely dedicated to providing the day-to-day activities and support that our clients both for the Day Centre and the Higher Needs Group require.

The community meals service has proven to be as important as ever to those who are lonely and isolated in society and our volunteer drivers have been amazing in delivering the meals and providing a cheery smile and chat to "brighten the clients day."

Financial support from Waverley Borough Council is increasingly uncertain, as they no longer provide funding for day-to-day service support which underpinned the charity for so many years. Their switch to project led financing has proven to be problematic. We are however appreciative of their rent and energy free support through the Licence to Occupy. Farnham Town Council also support us with a grant towards our running costs. Increasingly, the charity has had to find ways to fundraise and to look to the private sector in Farnham so that BGC can maintain an affordable service to our clients.

Whilst some longer serving trustees have resigned - a new cohort of trustees have joined the charity and will no doubt bring new ideas and energy to the charity for the coming years. Thank you, trustees, staff and volunteers, for all your hard work.

John Ely  
Chairman (to May 2024)

**Report of the Trustees  
for the Year Ended 31st March 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

In setting objectives and planning for activities the Trustees have given due consideration to general guidance given by the Charity Commission relating to public benefit.

The main objective of the Charity is to benefit the older residents of Farnham and the surrounding area by the organisation and management of a day centre and provision of necessary services.

The Charity offers a meeting place and provides a range of services for senior citizens including recreational activities, therapeutic service, lunches and a Community Meals Service.

**Public benefit**

In setting its plans and priorities for areas of work, the Trustees of Brightwells Gostrey Centre have had regard to the guidance of the Charity Commission on public benefit and confirm they have complied with section 17 of the Charities Act 2011.

A principle of equity of access to the charity's services is upheld to any member of the public who needs them irrespective of capacity, ethnicity, faith or social economic activity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The aims and achievements of the Trust are covered in the chairman's report on page 1.

**FINANCIAL REVIEW**

**Financial position**

Income for the year amounted to £224,858 (2023– £202,532) and expenditure £240,136 (2023 - £243,380). The deficit of £15,278 was added to the fund brought forward with unrestricted funds being £52,730 at the year end.

**Reserves policy**

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO'S needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Any responsible person from the local community is entitled to nominate new Trustees. Trustees are elected by annual vote. The Treasurer is elected at the Annual General Meeting. The other Trustees are elected at the first committee meeting which is held immediately after the Annual General Meeting.

**Organisational structure**

The Charity is controlled by the Trustees. Trustees during the year are detailed on page 1. The Trustees and Treasurer are non-paid volunteers.

The day to day operation of the Charity is delegated to the Charity Manager, Mrs Jessica Wells. There is a quarterly meeting of the Trustees where management and financial matters together with charity issues are discussed. The Chairman, Treasurer and certain other Trustees are regularly available to assist the Charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1176651

**Principal address**

Memorial Hall  
Babbs Mead  
Farnham  
Surrey  
GU9 7EE

**Trustees**

J Ely  
S Dakers  
M Boyd (resigned 7.11.23)  
G Jex  
B Osborne  
R C Gentry  
D J Gourlay  
C D Biggs (appointed 7.11.23)  
S T Ward (appointed 7.11.23)  
P Robertson (appointed 7.11.23)  
J Speed

**Brightwells Gostrey Centre**

**Report of the Trustees  
for the Year Ended 31st March 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Paula Joyce FCCA CTA  
Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

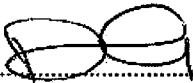
The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 23/01/2025 and signed on its behalf by:



.....  
DJ Gourlay - Trustee

## Independent Examiner's Report to the Trustees of Brightwells Gostrey Centre

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### Independent examiner's report to the trustees of Brightwells Gostrey Centre

I report to the charity trustees on my examination of the accounts of Brightwells Gostrey Centre (the Trust) for the year ended 31st March 2024.

### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paula Joyce FCCA CTA

Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

Date: 24<sup>th</sup> January 2025

## Brightwells Gostrey Centre

### Statement of Financial Activities for the Year Ended 31st March 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		217,437	202,435
Other trading activities	3	7,341	-
Investment income	4	80	98
<b>Total</b>		<u>224,858</u>	<u>202,533</u>
<b>EXPENDITURE ON</b>			
Raising funds		725	367
<b>Charitable activities</b>			
Operations of charity		<u>239,411</u>	<u>243,013</u>
<b>Total</b>		<u>240,136</u>	<u>243,380</u>
<b>NET INCOME/(EXPENDITURE)</b>		(15,278)	(40,847)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		68,008	108,855
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>52,730</u></u>	<u><u>68,008</u></u>


The notes form part of these financial statements

## Brightwells Gostrey Centre

### Balance Sheet 31st March 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	12,181	16,360
<b>CURRENT ASSETS</b>			
Stocks	8	1,000	1,000
Debtors	9	19,458	15,660
Cash at bank and in hand		33,141	46,804
		<u>53,599</u>	<u>63,464</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(13,050)	(11,816)
		<u>40,549</u>	<u>51,648</u>
<b>NET CURRENT ASSETS</b>			
		<u>40,549</u>	<u>51,648</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>52,730</u>	<u>68,008</u>
		<u>52,730</u>	<u>68,008</u>
<b>NET ASSETS</b>			
		<u>52,730</u>	<u>68,008</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>52,730</u>	<u>68,008</u>
<b>TOTAL FUNDS</b>		<u>52,730</u>	<u>68,008</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/01/2025 and were signed on its behalf by:

  
.....  
DJ Gourlay - Trustee

The notes form part of these financial statements

**1. STATEMENT OF COMPLIANCE**

Brightwells Gostrey Centre is an unincorporated charity registered in England, charity number 1176651. The registered office is Memorial Hall, Babbs Mead, Farnham, Surrey, GU9 7EE.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The reporting period is for the year ended 31st March 2024.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

**Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Income**

**Recognition of Income**

These are included in the Statement of Financial Activities (SOFA) when:

- The CIO becomes entitled to the income;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5-10 to 5.12 FRS 102 SORP).

**Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual Income and Performance Related Grants**

This is only included on the SOFA once the CIO has provided the related goods or services or met the performance related conditions.

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

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**2. ACCOUNTING POLICIES - continued**

**Income**

**Government Grants**

The CIO has received government grants in the period.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

**Income from Interest**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.

**Governance and support costs**

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible assets are depreciated over their useful lives taking into account residual values, where appropriate, land is not depreciated. The useful lives of these assets are estimated based on historic experience and future considerations and these are re-assessed annually.

Any gain or loss arising on the disposal of an asset is determined by the difference between sale proceeds and carrying value of the asset, and is credited or charged to the profit or loss

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

2. ACCOUNTING POLICIES - continued

**Taxation**

The charity is exempt from tax on its charitable activities.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Cash and cash equivalents & current asset investments**

Cash and cash equivalents comprise of cash in hand and cash at bank.

**Debtors**

Short term debtors are stated at the settlement amount due after any trade discount offered. Appropriate allowances for estimated irrecoverable amounts are recognised in the Statement of Financial Activities when there is objective evidence that the asset is impaired.

**Creditors**

Creditors and provisions are measured at their settlement value.

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	4,302	-
Refreshments	3,039	-
	<u>7,341</u>	<u>-</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	80	98
	<u>80</u>	<u>98</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

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**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**6. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	31,701	40,560
Social security costs	4,093	4,571
Other pension costs	945	1,030
	<u>36,739</u>	<u>46,161</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Average number of staff	<u>12</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

## 7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2023	20,319	55,778	6,082	82,179
Additions	2,172	-	-	2,172
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2024	22,491	55,778	6,082	84,351
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1st April 2023	19,350	42,361	4,108	65,819
Charge for year	952	4,500	899	6,351
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2024	20,302	46,861	5,007	72,170
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31st March 2024	2,189	8,917	1,075	12,181
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31st March 2023	969	13,417	1,974	16,360
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## 8. STOCKS

	2024 £	2023 £
Stocks	1,000	1,000
	<u>          </u>	<u>          </u>

## 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	17,045	13,644
Prepayments	2,413	2,016
	<u>          </u>	<u>          </u>
	19,458	15,660
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	4,203	7,803
Taxation and social security	2,318	2,402
Other creditors	6,529	1,611
	<u>13,050</u>	<u>11,816</u>

11. MOVEMENT IN FUNDS

	At 1.4.23	Incoming resources	Resources expended	At 31.3.24
	£	£	£	£
General fund	68,008	224,858	(240,136)	52,730
	<u>68,008</u>	<u>224,858</u>	<u>(240,136)</u>	<u>52,730</u>

Comparatives for movement in funds

	At 1.4.22	Incoming resources	Resources expended	At 31.3.23
	£	£	£	£
General fund	108,855	202,533	(243,380)	68,008
	<u>108,855</u>	<u>202,533</u>	<u>(243,380)</u>	<u>68,008</u>

12. RELATED PARTY DISCLOSURES

As at 31st March 2024 no amounts were owed by related parties (2023: £Nil).

Total donations received from Trustees amounted to £1,250 (2023: £40).

Phillip Robertson and Gareth Jex are members of The Hedgehogs charity, from which Brightwells Gostrey Centre received donations of £3,000 (2023: £5,000).

**Brightwells Gostrey Centre****Detailed Statement of Financial Activities  
for the Year Ended 31st March 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,584	24,584
Gift aid	-	56
Grants	35,000	51,100
Social Centre	101,389	68,607
CMS	70,464	58,088
	<u>217,437</u>	<u>202,435</u>
<b>Other trading activities</b>		
Fundraising events	4,302	-
Refreshments	3,039	-
	<u>7,341</u>	<u>-</u>
<b>Investment income</b>		
Deposit account interest	80	98
	<u>224,858</u>	<u>202,533</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bad debts	725	367
<b>Charitable activities</b>		
Wages	31,701	40,560
Social security	4,093	4,571
Pensions	945	1,030
CMS	75,200	85,958
Social Centre	100,655	85,214
Insurance	1,149	1,086
Telephone	1,406	2,201
Postage and stationery	826	1,848
Sundries	-	327
Fundraising Expenditure	1,951	-
Advertising	471	658
Carried forward	218,397	223,453

This page does not form part of the statutory financial statements

## Brightwells Gostrey Centre

### Detailed Statement of Financial Activities for the Year Ended 31st March 2024

	2024	2023
	£	£
<b>Charitable activities</b>		
Brought forward	218,397	223,453
Staff Welfare	327	325
Bookkeeping	5,024	5,122
Subscriptions	203	208
Repairs	420	22
Staff Training	600	1,117
IT Expenditure	744	1,124
Cleaning	-	236
Fixtures and fittings	951	400
Motor vehicles	4,500	4,500
Computer equipment	901	1,077
	<u>232,067</u>	<u>237,584</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,545	1,124
<b>Governance costs</b>		
Accountancy and legal fees	1,560	1,340
Legal & Professional Fees	4,239	2,965
	<u>5,799</u>	<u>4,305</u>
Total resources expended	<u>240,136</u>	<u>243,380</u>
<b>Net expenditure</b>	<u>(15,278)</u>	<u>(40,847)</u>

This page does not form part of the statutory financial statements

**BRIGHTWELLS GOSTREY CENTRE**

England & Wales - Charity number 1176651

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# Accounts

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**BRIGHTWELLS GOSTREY CENTRE**

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**FOR THE YEAR ENDED 31 MARCH 2023**

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Balance Sheet	6
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**BRIGHTWELLS GOSTREY CENTRE**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2023**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY REGISTRATION NUMBER</b>	1176651
<b>START OF FINANCIAL PERIOD</b>	1 April 2022
<b>END OF FINANCIAL PERIOD</b>	31 March 2023
<b>TRUSTEES AT 31 MARCH 2023</b>	Mr J Ely (Chairman) Mrs J Speed (Vice Chair) Mr S Dakers Mrs M Swage (Resigned 1/4/23) Mrs M Boyd Mr G Jex Mr B Osborne (Treasurer) Mr B Gentry Mr D Gourlay
<b>CORRESPONDANCE ADDRESS</b>	Memorial Hall Babbs Mead Farnham, Surrey GU9 7EE
<b>GOVERNING DOCUMENT</b>	Charitable Incorporated Organisation registered 12 Jan 2018 with the Charity Commission of England and Wales
<b>INDEPENDENT EXAMINER</b>	Paula Joyce FCCA CTA Sheen Stickland 2 Oriel Court Omega Park Alton Hants GU34 2YT

# **BRIGHTWELLS GOSTREY CENTRE**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2023**

#### **Structure, Governance and Appointment of Trustees**

Any responsible person from the local community is entitled to nominate new Trustees. Trustees are elected by annual vote. The Treasurer is elected at the Annual General Meeting. The other Trustees are elected at the first committee meeting which is held immediately after the Annual General Meeting.

#### **Organisational Structure**

The Charity is controlled by the Trustees. Trustees during the year are detailed on page 1. The Trustees and Treasurer are non-paid volunteers.

The day to day operation of the Charity is delegated to the Charity Manager, Mrs Jessica Wells. There is a quarterly meeting of the Trustees where management and financial matters together with charity issues are discussed. The Chairman, Treasurer and certain other Trustees are regularly available to assist the Charity.

#### **Risk Management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Objectives and Activities**

In setting objectives and planning for activities the Trustees have given due consideration to general guidance given by the Charity Commission relating to public benefit.

The main objective of the Charity is to benefit the older residents of Farnham and the surrounding area by the organisation and management of a day centre and provision of necessary services.

The Charity offers a meeting place and provides a range of services for senior citizens including recreational activities, therapeutic services, lunches and a Community Meals Service.

#### **Achievements and Performance**

The closing remarks of last year's report highlighted the "cost of living" crisis to come and indeed it did come! However we have carefully managed our resources and recognised the need to diversify in an attempt to increase our income so as to stabilise Brightwells Gostrey finances. Our staff are working extremely hard on two fronts to increase our Day Centre numbers and to promote our much valued bespoke Higher Needs Services. Overall the delivery of our core services remains sound and steady and going in the right direction, which I am very pleased to report. The range of activities we provide has also expanded thanks to the hard work and dedication of our Charity Manager (Jess Wells) and the Well Being Co-ordinator (Jo Higginson). The recently launched grandparent and toddler play sessions are to be extended to be open to families in general. This coupled with the re-opening of our café, will we hope, greatly increase the footfall to the Centre and in turn increase awareness of what we do the surrounding local community thereby attracting more clients and use of our services.

The Community Meals Service with high quality and freshly cooked meals, prepared by our dedicated kitchen team and the delivery of the meals by our team of volunteer drivers to some of the most vulnerable and lonely in our society, remains a vital element of our charitable objectives. The visit and the friendly chat it generates in this digital age should not be underestimated.

We are grateful for continued financial support from our two local authorities – Waverley Borough Council and Farnham Town Council. We hope for their continued support in the coming years. There are encouraging signs that Waverley BC will become more proactive in supporting us with the ultimate aim that the Memorial Hall can be seen as a Community Hub serving western Farnham with Brightwells Gostrey Centre at its heart. Trustees and staff alike are working hard to secure alternative funding support from local businesses and grant making bodies to underpin our revenue shortfall. Equally we place great emphasis on our services being affordable to all sectors of the community.

Thank you to all trustees, staff and volunteers who work tirelessly to make Brightwells Gostrey Centre a key part to community life in Farnham and surrounding villages.

## **BRIGHTWELLS GOSTREY CENTRE**

### **REPORT OF THE TRUSTEES CONTINUED**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

#### **Financial Review**

Income for the year amounted to £202,532 (2022 – £172,044) and expenditure £243,380 (2022 - £174,564). The deficit of £40,848 was deducted from the fund brought forward with unrestricted funds being £68,008 at the year end.

#### **Policy on Reserves**

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO'S needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

#### **Going Concern**

After making appropriate enquiries, the Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future assuming they continue to receive financial support from Waverley BC. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### **Trustees Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Trustees on:

And signed on its behalf:

Name:

Signed by order of the Trustees of Brightwells Gostrey Centre

**BRIGHTWELLS GOSTREY CENTRE**

**FOR THE YEAR ENDED 31 MARCH 2023**

**INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS**

**Independent examiner's report to the trustees of Brightwells Gostrey Centre**

I report to the charity trustees on my examination of the accounts of Brightwells Gostrey Centre (the Trust) for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paula Joyce FCCA CTA

Sheen Stickland  
Chartered Accountants  
2 Oriel Court  
Omega Park  
Alton  
Hampshire  
GU34 2YT

Date: .....

**BRIGHTWELLS GOSTREY CENTRE****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>						
Donations and Legacies	2a	24,737	-	-	24,737	5,565
Charitable Activities	2b	177,795	-	-	177,795	166,479
		<u>202,532</u>	<u>-</u>	<u>-</u>	<u>202,532</u>	<u>172,044</u>
<b>Expenditure on:</b>						
Charitable Activities	3a	171,172	-	-	171,172	123,299
Other	3b	72,208	-	-	72,208	51,265
		<u>243,380</u>	<u>-</u>	<u>-</u>	<u>243,380</u>	<u>174,564</u>
<b>Net Income/(Expenditure) before Investment Gains/(Losses)</b>		<u>(40,848)</u>	<u>-</u>	<u>-</u>	<u>(40,848)</u>	<u>(2,520)</u>
Net gains/losses on investments						
<b>Net Income/(Expenditure)</b>		<u>(40,848)</u>	<u>-</u>	<u>-</u>	<u>(40,848)</u>	<u>(2,520)</u>
<b>Other recognised gains/(loses)</b>						
<b>Net Movement in Funds</b>		<u>(40,848)</u>	<u>-</u>	<u>-</u>	<u>(40,848)</u>	<u>(2,520)</u>
Reconciliation of Funds:						
Total funds brought forward		<u>108,856</u>	<u>-</u>	<u>-</u>	<u>108,856</u>	<u>111,376</u>
Total Funds Carried Forward		<u>68,008</u>	<u>-</u>	<u>-</u>	<u>68,008</u>	<u>108,856</u>

All of the organisation's operations are classed as continuing.

The notes on pages 7 to 11 form part of these financial statements.

**BRIGHTWELLS GOSTREY CENTRE**

**BALANCE SHEET AT 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31/3/23 £	Total 31/3/22 £
<b>Fixed Assets</b>					
Tangible assets	6	16,360		16,360	7,748
<b>Current Assets</b>					
Stocks	7	1,000		1,000	1,000
Debtors	8	15,660		15,660	10,407
Cash at bank and in hand	9	46,804		46,804	101,401
		<u>63,464</u>		<u>63,464</u>	<u>112,808</u>
<b>Creditors</b> (amounts falling due within one year)	10	11,816		11,816	11,700
<b>Net Current Assets</b>		51,648		51,648	101,108
<b>Total Assets less current liabilities</b>		<u>68,008</u>		<u>68,008</u>	<u>108,856</u>
<b>Creditors</b> (amounts falling due more than one year)	11	-		-	-
<b>Net Assets</b>		<u>68,008</u>		<u>68,008</u>	<u>108,856</u>

The financial statements were approved, authorised and signed on their behalf by:

Approved on the .....

Signed on their behalf by Trustee.....

Print Name.....

## **BRIGHTWELLS GOSTREY CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

##### **Basis of preparation**

The accounts have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd edition effective 1 January 2019 and with the Charities Act 2011.

The CIO constitutes a public benefit entity as defined by FRS 102.

##### **Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

##### **Material prior period errors**

No material prior year errors have been identified in the reporting period.

## **1. ACCOUNTING POLICIES**

The particular accounting policies adopted are set out below.

### **INCOME**

#### **Recognition of Income**

These are included in the Statement of Financial Activities (SOFA) when:

- The CIO becomes entitled to the income;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

#### **Grants and Donations**

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5-10 to 5.12 FRS 102 SORP).

#### **Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Contractual Income and Performance Related Grants**

This is only included on the SOFA once the CIO has provided the related goods or services or met the performance related conditions.

#### **Government Grants**

The CIO has received government grants in the period.

#### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

#### **Income from Interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from the revaluing investments to market value at the end of the year.

## **BRIGHTWELLS GOSTREY CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

### **EXENDITURE AND LIABILITIES**

#### **Charitable Activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.

#### **Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **Governance and Support Costs**

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

#### **Grants Payable without Performance Conditions**

Where there are no conditions attaching to the grant that enables the donor CIO to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

#### **Employee Benefits**

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

#### **Redundancy Cost**

No redundancy payments were made during the period.

#### **Deferred Income**

No material item of deferred income has been included in the accounts.

#### **Creditors**

The CIO has creditors which are measured at settlement amounts less any trade discounts.

#### **Provision for Liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

#### **Fixed Assets**

These are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the CIO on receipt.

#### **Depreciation Expense**

Depreciation is calculated at a rate to write off the costs of tangible fixed assets on a straight line basis over 4 years from the month they are purchased.

#### **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

**BRIGHTWELLS GOSTREY CENTRE****NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 31 MARCH 2023****2. ANALYSIS OF INCOME**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>a) Donations and Legacies</b>					
Donations and gifts	24,583	-	-	24,583	5,515
Gift Aid & interest	154	-	-	154	50
	<u>24,737</u>	<u>-</u>	<u>-</u>	<u>24,737</u>	<u>5,565</u>

**b) Charitable Activities**

CMS	58,088	-	-	58,088	70,046
Social Centre	68,607	-	-	68,607	31,433
Grants	51,100	-	-	51,100	65,000
	<u>177,795</u>	<u>-</u>	<u>-</u>	<u>177,795</u>	<u>166,479</u>

**3. ANALYSIS OF EXPENDITURE**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>a) Charitable Activities</b>					
CMS	85,958	-	-	85,958	94,540
Social Centre	85,214	-	-	85,214	28,759
	<u>171,172</u>	<u>-</u>	<u>-</u>	<u>171,172</u>	<u>123,299</u>

**b) Support Costs**

Advertising & Marketing	658	-	-	658	844
Audit & Accountancy	1,340	-	-	1,340	1,200
Bad Debts	367	-	-	367	737
Bank Fees	1,124	-	-	1,124	1,058
Book keeping	5,122	-	-	5,122	4,525
Cleaning & waste disposal	236	-	-	236	185
Consulting	2,965	-	-	2,965	2,854
Depreciation	5,977	-	-	5,977	1,648
Employers NI (Admin)	4,571	-	-	4,571	1,425
Insurance	1,086	-	-	1,086	657
IT Software	1,124	-	-	1,124	1,330
Pension Costs (Admin)	1,030	-	-	1,030	647
Postage, Freight & Courier	-	-	-	-	84
Printing, Postage & Stationery	1,848	-	-	1,848	1,133
Repairs and Renewals	22	-	-	22	70
Salaries (Admin)	40,560	-	-	40,560	28,567
Staff Training	1,117	-	-	1,117	849
Staff Welfare	325	-	-	325	687
Subscriptions	208	-	-	208	373
Sundry Expenses	327	-	-	327	228
Telephone & Internet	2,201	-	-	2,201	2,164
	<u>72,208</u>	<u>-</u>	<u>-</u>	<u>72,208</u>	<u>51,265</u>

## BRIGHTWELLS GOSTREY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 4. STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Gross Wages and Salaries	157,404	107,196
Employer's National Insurance	4,821	1,425
Employers Pension Contributions	2,328	1,517
	<u>164,553</u>	<u>110,138</u>

Average employees during the year: 12 9

No employee received remuneration of more than £60,000 during the year.

#### 5. TRUSTEES REMUNERATION AND EXPENSES

No payments were made to trustees or any persons connected with them during this financial period (2022 – Nil).

No material transaction took place between the organisation and a trustee or any person connected with them (2022 – Nil).

#### 6. TANGIBLE FIXED ASSETS

		Unrestricted	Restricted	Total
		£	£	£
<b>Equipment</b>				
Cost at 1 Apr 22		11,127	-	11,127
Additions		<u>14,589</u>	-	<u>14,589</u>
Cost at 31 Mar 23		<u>25,716</u>	-	<u>25,716</u>
Depreciation at 1 Apr 22		3,379	-	3,379
Charge		<u>5,977</u>	-	<u>5,977</u>
Depreciation at 31 Mar 23		<u>9,356</u>	-	<u>9,356</u>
Net Book Value 31 Mar 23		<u>16,360</u>	-	<u>16,360</u>
Net Book Value 31 Mar 22		<u>7,748</u>	-	<u>7,748</u>

The annual commitments under non cancelling operating leases and capital commitments are: 31 Mar 23 None (31 Mar 22 None)

#### 7. STOCKS

	Stock
	£
Charitable Activities:	
Opening 1Apr 22	1,000
Added in period	-
Expensed in period	-
Closing 31 Mar 23	<u>1,000</u>

**BRIGHTWELLS GOSTREY CENTRE****NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 31 MARCH 2023****8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 31 Mar 23 £	Total 31 Mar 22 £
Prepayments	2,016	-	2,016	937
Debtors	13,644	-	13,644	9,470
	<u>15,660</u>	<u>-</u>	<u>15,660</u>	<u>10,407</u>

**9. CASH AT BANK AND IN HAND**

	2023 £	2022 £
Cash at bank and in hand	46,804	101,401
Other	-	-
	<u>46,804</u>	<u>101,401</u>

**10. CREDITORS AND ACCRUALS:  
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31 Mar 23 £	Total 31 Mar 22 £
Accruals	411	-	411	144
Creditors	7,803	-	7,803	7,113
Pension	383	-	383	403
PAYE	2,019	-	2,019	2,980
Independent Examiners Fees	1,200	-	1,200	1,060
	<u>11,816</u>	<u>-</u>	<u>11,816</u>	<u>11,700</u>

**11. CREDITORS AND ACCRUALS:  
AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31 Mar 23 £	Total 31 Mar 22 £
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**BRIGHTWELLS GOSTREY CENTRE**

England & Wales - Charity number 1176651

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# Accounts

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**BRIGHTWELLS GOSTREY CENTRE**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR  
THE YEAR ENDED  
31 March 2022**

**CHARITY REGISTRATION No: 1176651**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF  
**BRIGHTWELLS GOSTREY CENTRE**

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Page 6	Independent Examiners Report to the Trustees
Page 7	Statement of Financial Activities
Pages 8	Balance Sheet
Page 9-12	Notes to the Financial Statements

**BRIGHTWELLS GOSTREY CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY REGISTRATION NUMBER</b>	1176651
<b>START OF FINANCIAL PERIOD</b>	1 April 2021
<b>END OF FINANCIAL PERIOD</b>	31 March 2022
<b>TRUSTEES AT 31 MARCH 2022</b>	Mr J Ely, Chairman Mrs J Speed, Vice Chair Mr S Dakers Mrs M Swage Mrs M Boyd Mr G Jex Mr B Osborne, Treasurer Mr B Gentry Mr D Gourlay (appointed 12th October 2021)

**CORRESPONDENCE ADDRESS**

Memorial Hall, Babbs Mead, Farnham, Surrey  
GU9 7EE

**GOVERNING DOCUMENT**

Charitable Incorporated Organisation-Registered 12 Jan 2018  
Registered with the Charity Commission of England and Wales

**INDEPENDENT EXAMINER**

K Gomes  
Independent Examiners Ltd  
Unit 2  
The Broadfield Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**BRIGHTWELLS GOSTREY CENTRE**

**REPORT OF THE TRUSTEES FOR THE  
YEAR ENDED 31 MARCH 2022**

**Structure, Governance and Appointment of Trustees:**

Any responsible person from the local community is entitled to nominate new Trustees. Trustees are elected by annual vote. The Treasurer is elected at the Annual General Meeting. The other Trustees are elected at the first committee meeting which is held immediately after the Annual General Meeting. **Organisational Structure**

The Charity is controlled by the Trustees. Trustees during the year are detailed on page 1. The Trustees and Treasurer are non-paid volunteers.

The day-to-day operation of the Charity is delegated to the Charity Manager Mrs Jessica Wells. There is a quarterly meeting of the Trustees where management and financial matters together with charity issues are discussed. The

Chairman, Treasurer and certain other Trustees are regularly available to assist the Charity.

#### **Risk management**

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Objectives and Activities**

In setting objectives and planning for activities the Trustees have given due consideration to general guidance given by the Charity Commission relating to public benefit.

The main objective of the Charity is to benefit the older residents of Farnham and the surrounding area by the organisation and management of a day centre and provision of necessary services.

The Charity offers a meeting place and provides a range of services for senior citizens including recreational activities, therapeutic services and lunch. However during the year and because of the coronavirus pandemic the Day Centre was closed for part of the year although the Community Meals Service continues to operate.

#### **Achievements and performance**

The Trustees report for the financial year ending 2021, highlighted the difficulties we faced as Covid restrictions eased and we could manage the re-opening the Day Centre. We said then that we would need to operate differently and that has been the case, as we focused on protecting our vulnerable clients, even though wearing of masks etc. became a matter of personal choice. We therefore retain social distancing and voluntary mask wearing for staff and clients alike. As confidence grows this is now gradually easing and a sense of "normality" has returned. I am pleased to report that after a slow but understandable start that our Day Centre numbers are increasing. As this is the bedrock of the charity's activities this is a welcome development. Thanks to a very generous donation of a minibus and a purchase of a second bus we have returned to providing our own client pick up and return service. An interim service with hoppla bus services enabled us to open up but in the longer term, having internal control over this vital element of our services proved to be decisive. The Trustees extend our thanks to the Charity Manager, all staff and volunteers who have made the re-opening of the Day Centre possible.

The second element of our business – the community meals service has been more problematic. During the pandemic it was undoubtedly a life saver for many but client numbers have fallen to a critical level and without additional numbers and outside support it would be difficult to maintain in the longer term. The meals provided by our kitchen staff and delivered by our volunteers are of the highest quality at a very reasonable cost. The Board and staff alike are working extremely hard to increase numbers and find ways to reach out and promote our service to the Farnham community. Our financial situation in the medium term remains sound but the loss of funding from Waverley Borough Council via their Thriving Communities Fund is a significant and regrettable blow however the Fund-raising Committee of the Board is actively exploring replacement funding. A special thanks go to Farnham Town Council for their continued and unwavering support.

Thanks to the dedication of the Trustees, staff and volunteers, all of whom who go over and beyond to deliver our services, the charity continues to provide a vital and appreciated service to the community of Farnham and with a "cost of living" crisis to come, I am absolutely confident that we will rise to the occasion.

**BRIGHTWELLS GOSTREY CENTRE**

**REPORT OF THE TRUSTEES CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

**Financial Review**

Income for the year amounted to £172,044 (2021 - £249,530) and expenditure £174,564 (2021 - £247,078). The deficit of £2,520 was added to fund brought forward with unrestricted funds being £108,856 at the year end.

**Policy on reserves**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on : 29th November 2022

and signed on its behalf:

Name : JOHN ELX

Signed by order of the Trustees of Brightwells Gostrey Centre

**BRIGHTWELLS GOSTREY CENTRE**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the Trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the year ended 31 March 2022

As the CIO's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Responsibilities and basis of report**

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: K Gomes

Date: 8.12.11

K Gomes MAAT  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

## BRIGHTWELLS GOSTREY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR  
THE YEAR ENDED 31 MARCH 2022

<b>172,044</b>	-	-	<b>172,044</b>	<b>249,530</b>
----------------	---	---	----------------	----------------

123,299	-	-	123,299	111,600
51,265	-	-	51,265	135,478

<b>174,564</b>	-	-	<b>174,564</b>	<b>247,078</b>
----------------	---	---	----------------	----------------

<b>-2,520</b>	-	-	<b>-2,520</b>	<b>2,452</b>
---------------	---	---	---------------	--------------

<b>-2,520</b>	-	-	<b>-2,520</b>	<b>2,452</b>
---------------	---	---	---------------	--------------

-	-		0	1,250
<b>-2,520</b>	<b>0</b>	<b>0</b>	<b>-2,520</b>	<b>3,702</b>

111,376	-	-	111,376	107,674
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<b>108,856</b>	-	-	<b>108,856</b>	<b>111,376</b>
----------------	---	---	----------------	----------------

	Unrestricted	Designated	Restricted	TOTAL	TOTAL
Notes	Funds	Funds	Funds	2022	2021
	£	£	£	£	£

**Income and Endowments from:**

Donations and Legacies	2a	5,565	-	-	5,565	38,729
------------------------	----	-------	---	---	-------	--------

Charitable Activities	2b	166,479	-	-	166,479	210,801
-----------------------	----	---------	---	---	---------	---------

**TOTAL****Expenditure on:**

Charitable Activities	3a					
-----------------------	----	--	--	--	--	--

Other

3b

**TOTAL**

**NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)**

Net gains/(losses) on investments

**NET INCOME/(EXPENDITURE)**

**Other recognised gains/(losses):** Gains on sale of minibus

**NET MOVEMENT IN FUNDS**

**RECONCILIATION OF FUNDS:**

Total Funds Brought Forward

**TOTAL FUNDS CARRIED FORWARD**

All of the organisation's operations are classed as continuing.

The notes on pages 9 to 12 form part of these financial statements.

**BRIGHTWELLS GOSTREY CENTRE**

**BALANCE SHEET  
AS AT 31 March 2022**

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-22 Total £	31-Mar-21 Total £
<b>Fixed Assets</b>					
Tangible assets	6	7,748	-	7,748	1,312
<b>Current Assets</b>					
Stocks	7	1,000	-	1,000	1,000
Debtors	8	11,275	-	11,275	9,281
Cash at bank and in hand	9	101,401	-	101,401	106,065
<b>Total Current Assets</b>		<b>113,676</b>	<b>-</b>	<b>113,676</b>	<b>116,346</b>
<b>Creditors: amounts falling due within one year</b>	10	12,568	-	12,568	6,282
<b>NET CURRENT ASSETS</b>		101,108	-	101,108	110,064
<b>TOTAL ASSETS less current liabilities</b>		<b>108,856</b>	<b>-</b>	<b>108,856</b>	<b>111,376</b>
<b>Creditors: amounts falling due in more than one year</b>	11	-	-	-	-
<b>NET ASSETS</b>		<b>108,856</b>	<b>-</b>	<b>108,856</b>	<b>111,376</b>
<b>Funds of the CIO</b>					
General Funds		108,856	-	108,856	111,376
Restricted Funds	12	-	-	-	-
<b>Total Funds</b>		<b>108,856</b>	<b>-</b>	<b>108,856</b>	<b>111,376</b>

The financial statements were approved, authorised and signed on their behalf by:

Approved on the 29th November 2022

Signed on their behalf by Director [Signature]

Print Name JOHN ELY

## BRIGHTWELLS GOSTREY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### **Basis of preparation:**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd addition effective 1 January 2019 and with the Charities Act 2011.

The CIO constitutes a public benefit entity as defined by FRS 102

#### **Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

#### **Material prior period errors**

No material prior year error have been identified in the reporting period

### **1. ACCOUNTING POLICIES**

The particular accounting policies adopted are set out below.

#### **INCOME**

##### ***Recognition of Income***

These are included in the Statement of Financial Activities (SoFA) when:

- the CIO becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### ***Grants and Donations***

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

##### ***Tax Reclaims on Donations and Gifts***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

##### ***Contractual Income and Performance Related Grants***

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions.

##### ***Government Grants***

The CIO has received government grants in the reporting period

##### ***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

##### ***Income from interest, royalties and dividends***

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### ***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### **Expenditure and liabilities**

##### ***Charitable Activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.

##### ***Liability Recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### ***Governance and Support Costs***

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

**BRIGHTWELLS GOSTREY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 31 MARCH 2022**

**Grants Payable without Performance Conditions**

Where there are no conditions attaching to the grant that enables the donor CIO to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Employee benefits**

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

**Redundancy cost**

No redundancy payments were made during the reporting period.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The CIO has creditors which are measured at settlement amounts less any trade discounts.

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the CIO on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 4 years from the month they are purchased.

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

<b>2. ANALYSIS OF INCOME</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL <b>2022</b> £	TOTAL <b>2021</b> £
<b>a) Donations and Legacies</b>					
Donations and gifts	5,515			5,515	1,566
Gift Aid	50			50	
Coronavirus Job Retention Scheme Grants	-			-	395
					36,769

	<b>5,565</b>	-	-	<b>5,565</b>	<b>38,729</b>
<b>b) Charitable Activities</b>					
Dining Room	-			-	137
Mini-bus	-			-	2,508
Day care					
CMS					
Social Centre Grants	-			-	35
Bingo	70,046			70,046	95,036

### 3. ANALYSIS OF EXPENDITURE

	31,433			31,433	-
Note	65,000			65,000	112,958
	-			-	127

### a) Charitable Activities

Day centre Costs					
Mini-bus	<b>166,479</b>	-	-	<b>166,479</b>	<b>210,801</b>
Social Centre Salaries					
CMS					
Transport Costs					

### BRIGHTWELLS GOSTREY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2022	TOTAL 2,021
	£	£	£	£	£
	5,973	-	-	5,973	-
	841	-	-	841	13,413
	19,455	-	-	19,455	-
	94,541	-	-	94,541	98,187
	2,490	-	-	2,490	-
	<b>123,299</b>	-	-	<b>123,299</b>	<b>111,600</b>

FOR THE YEAR ENDED 31 MARCH 2022

### b) Support Costs

	Note				
Advertising & Marketing		844	-	-	844
Audit & Accountancy fees		1,200	-	-	1,200
Bad Debt		737	-	-	737
Bank Fees		1,058	-	-	1,058
Book keeping services		4,525	-	-	4,525
Cleaning & waste disposal		185	-	-	185
Consulting		2,854	-	-	2,854
Depreciation - I/T Equipment		1,648	-	-	1,648
Employers N I (Admin)	4	1,425	-	-	1,425
Employers N I (Furlough)		0	-	-	0
Governance Costs		0	-	-	0
Insurance		657	-	-	657
IT Software and Consumables		1,330	-	-	1,330
Pensions Costs (Admin)	4	647	-	-	647
Pensions Costs (Furlough)	4	0	-	-	0
Postage, Freight & Courier		84	-	-	84
					317

Printing, Postage & Stationery		1,133	-	-	1,133	
Repairs and renewals		70	-	-	70	1,201
Salaries (Admin)	4	28,567	-	-	28,567	-
Salaries (Furlough & Redundancy)	4	-	-	-	-	21,454
Staff Training		849	-	-	849	93,992
Staff Welfare		687	-	-	687	68
Subscriptions		373	-	-	373	777
Sundry Expenses		228	-	-	228	274
Telephone & Internet		2,164	-	-	2,164	-
						<u>2,348</u>
		<b>51,265</b>	-	-	<b>51,265</b>	<b>135,478</b>

#### 4. STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Gross Wages and Salaries	107,195	166,388
Employer's National Insurance Costs	1,425	3,360
Pension Contributions	1,517	1,358
	<u>110,138</u>	<u>171,105</u>
Average employees during the year who were engaged in each of the following activities:	2022	2021
	9	8

No employee received remuneration of more than £60,000 during the year.

#### 5. TRUSTEES' REMUNERATION AND EXPENSES

No payments were made to trustees or any persons connected with them during this financial period (2021 - Nil). No material transaction took place between the organisation and a trustee or any person connected with them (2021- Nil)

### BRIGHTWELLS GOSTREY CENTRE

#### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2022

	11,127	-	11,127
	1,731	-	1,731
	1,648	-	1,648
	3,379	-	3,379
	<b>7,748</b>	-	<b>7,748</b>

#### 6. TANGIBLE FIXED ASSETS

		Unrestricted	Restricted	Total
		£	£	£
EQUIPMENT				
Cost	01-Apr-21	3,043	-	3,043
Additions		8,084	-	8,084
Cost at	31-Mar-22			

Depreciation Charge	01-Apr-21			
Depreciation at	31-Mar-22			
Net Book Value	31-Mar-22			
Net Book Value	31-Mar-21	1,312	-	1,312

The annual commitments under non-cancelling operating leases and capital commitments are as follows:  
31st March 2021 : None  
31st March 2020: None

## 7. STOCKS

			Stock	
			£	
Charitable activities:				
Opening 1.4.21			1,000	
Added in period			-	
Expensed in period			-	
Closing 31.3.22			<u>1,000</u>	

## 8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund	Restricted Fund	Total 31-Mar-22	Total 31-Mar-21
	£	£	£	£
Prepayments	938	-	938	1,045
Debtors	<u>10,337</u>	-	<u>10,337</u>	<u>8,235</u>
	<b>11,275</b>	-	<b>11,275</b>	<b>9,281</b>

## 9. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Cash at bank and on hand	101,401	
Other		<u>106,065</u>
Total	<u>101,401</u>	<u>106,065</u>

	<b>12,568</b>	-	<b>12,568</b>	<b>6,282</b>
	£	£	£	£
	-	-	-	-

## 10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund	Restricted Fund	Total 31-Mar-22	Total 31-Mar-21
	£	£	£	£
Accruals				1,046
Creditors	1,012	-	1,012	3,316
Pension	7,112	-	7,112	219
Paye	403	-	403	
Independent Examiners Fees	2,980	-	2,980	701
	<u>1,060</u>	-	<u>1,060</u>	<u>1,000</u>

## 11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

**BRIGHTWELLS GOSTREY CENTRE**

England & Wales - Charity number 1176651

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# Accounts

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**BRIGHTWELLS GOSTREY**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR  
THE YEAR ENDED  
31 March 2021**

**CHARITY REGISTRATION No: 1176651**

**COMPANY REGISTRATION No: CI012914**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**BRIGHTWELLS GOSTREY CENTRE**

**CONTENTS**

Pages 4 - 5	Report of the Trustees
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8-13	Notes to the Financial Statements
Page 14	Independent Examiners Report to the Trustees.

**BRIGHTWELLS GOSTREY CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CIO NUMBER</b>	CE012914
<b>START OF FINANCIAL PERIOD</b>	1 April 2020
<b>END OF FINANCIAL PERIOD</b>	31 March 2021
<b>TRUSTEES AT 31 DECEMBER 2021</b>	Mr J Ely, Chairman Mrs J Speed, Vice Chair Mr S Dakers Mrs M Swage Mrs M Boyd Mr G Jex (appointed 7th July 2020) Mr B Osborne, Treasurer (appointed 7th July 2020) Mrs S Lewis-Jones (resigned 22nd September 2021) Mrs C Wyld (resigned 27th January 2021) Mrs L Thomas (resigned 27th January 2021) Mrs A Scott (resigned 27th January 2021) Mr B Gentry (appointed 16th February 2021)
<b>CORRESPONDENCE ADDRESS</b>	Memorial Hall, Babbs Mead, Farnham, Surrey GU9 7EE
<b>GOVERNING DOCUMENT</b>	Charitable Incorporated Organisation-Registered 12 Jan 2018 Registered with the CIO Commission of England and Wales
<b>INDEPENDENT EXAMINER</b>	K Gomes Independent Examiners Ltd Unit 2 The Broadfield Business Centre Delling Lane Bosham PO18 8NF
<b>OBJECTS</b>	<p>In setting objectives and planning for activities the Trustees have given due consideration to general guidance given by the Charity Commission relating to public benefit.</p> <p>The main objective of the Charity is to benefit the older residents of Farnham and the surrounding area by the organisation and management of a day centre and provision of necessary services. The Charity offers a meeting place and provides a range of services for senior citizens including recreational activities, therapeutic services, lunch and bathing facilities. However during the year and because of the coronavirus pandemic the Day Centre has been closed although the Community Meals Service continues to operate.</p>

## **BRIGHTWELLS GOSTREY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **Structure, Governance and Appointment of Trustees:**

Any responsible person from the local community is entitled to nominate new Trustees. Trustees are elected by annual vote. The Treasurer is elected at the Annual General Meeting. The other Trustees are elected at the first committee meeting which is held immediately after the Annual General Meeting.

#### **Organisational Structure**

The Charity is controlled by the Trustees. Trustees during the year are detailed on page 1. The Trustees and Treasurer are non-paid volunteers.

The day-to-day operation of the Charity is delegated to the Business Development Manager Mrs Jessica Wells. There is a quarterly meeting of the Trustees where management and financial matters together with charity issues are discussed. The Chairman, Treasurer and certain other Trustees are regularly available to assist the Charity.

#### **Objectives and Activities**

In setting objectives and planning for activities the Trustees have given due consideration to general guidance given by the Charity Commission relating to public benefit.

The main objective of the Charity is to benefit the older residents of Farnham and the surrounding area by the organisation and management of a day centre and provision of necessary services.

The Charity offers a meeting place and provides a range of services for senior citizens including recreational activities, therapeutic services, lunch and bathing facilities. However during the year and because of the coronavirus pandemic the Day Centre has been closed although the Community Meals Service continues to operate.

#### **Achievements and performance**

The trustees report in the financial year 2019-20 ended by stating that a great deal of uncertainty lay ahead as a consequence of the onset of the coronavirus pandemic. That was indeed the case and further lockdowns during the year. In January 2021, the Government introduced a further lockdown with a road map for coming out of it over a 5 month period by the easing of restrictions. Also, what has proven to be a successful vaccination programme, has meant that the trustees and staff have been able to constructively plan for the re-opening of the Day Centre with pilot events scheduled for May, leading to full re-opening in June 2021.

As mentioned in our report last year and to mitigate our financial losses, the redundancy of existing Day Centre staff was completed in the second half of 2020. This included the loss of our long serving Centre Manager – Maggie Groves. We owe Maggie a huge thank you for all she has done for Brightwells over many years and once we are “back to normal” we hope to mark her contribution in a special way. Our transport was either sold or returned to the leasing company, again, to conserve our finances.

Trustees have either met in person or virtually throughout the year to develop a strategy for re-opening the Day Centre. Mrs Jessica Wells was appointed as the Business Development Manager to undertake this task. She has done an excellent job in helping to reset our business. We have had to develop new ways of operating in a Covid secure environment and learnt the importance of networking with other like-minded organisations in the Farnham community. The appointment of an external company to advise us on Human Resources and Policies and the appointment of an external book-keeper to manage our day to day finances and payroll, has also proven to be invaluable and cost effective. Our Treasurer has been instrumental in providing the trustees with sound financial forecasts to ensure the correct decisions are taken for the long term benefit of the charity.

That all said – as we begin to re-open the Day Centre we will undoubtedly be operating very differently. More focused on how we deliver our services and who we deliver it to.

Throughout the pandemic the delivery of our Community Meals Service has continued. Approaching 4,500 meals have been delivered in the year to date. Providing this home delivery service has been crucial to the well-being to some the most vulnerable and isolated in our community. Not only in the nourishing meals we provide but also in reducing their isolation by having a friendly conversation and checking on their general welfare. This has been achieved in a Covid secure environment – which has meant we have had to radically change the way we operated both within the kitchen and the delivery of the meals by our volunteers. The trustees give a huge thank you to Jessica, all the kitchen staff, the CMS co-ordinator and volunteers who have made this possible.

We are extremely grateful to Waverley Borough Council and Farnham Town Council for their continued support financially to help us continue to deliver the Community Meals and working in partnership with us to develop our plans for re-opening the Day Centre.

During the year some trustees have resigned – regrettably all for Covid related reasons. We have welcomed new trustees to the Board. This year, more than any other year perhaps, as Chairman may I say how particularly grateful and proud of the way trustees, staff and volunteers have supported Brightwells Gostrey during the most difficult time in our history.

**BRIGHTWELLS GOSTREY CENTRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on:

and signed on its behalf:

Signed by order of the trustees Memorial Hall

Registered office:  
Babbs Mead Farnham Surrey  
GU9 7EE

**BRIGHTWELLS GOSTREY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
<b>INCOMING RESOURCES</b>						
<b>Income and Endowments from:</b>						
Donations and Legacies	2a	38,729	-	-	38,729	42,673
Charitable Activities	2b	210,801	-	-	210,801	225,512
Other	2c	-	-	-	-	-
<b>TOTAL</b>		<b>249,530</b>	-	-	<b>249,530</b>	<b>268,185</b>
<b>RESOURCES EXPENDED</b>						
<b>Expenditure on:</b>						
Raising Funds	3a	-	-	-	-	1,071
Charitable Activities	3b	111,600	-	-	111,600	166,352
Other	3c	135,478	-	-	135,478	89,972
<b>TOTAL</b>		<b>247,078</b>	-	-	<b>247,078</b>	<b>257,395</b>
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>2,452</b>	-	-	<b>2,452</b>	<b>10,790</b>
Net gains/(losses) on investments						
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,452</b>	-	-	<b>2,452</b>	<b>10,790</b>
Extraordinary items		-	-	-	-	-
Transfers between funds		-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains on sale of minibus		1,250	-	-	1,250	-
<b>NET MOVEMENT IN FUNDS</b>		<b>3,702</b>	-	-	<b>3,702</b>	<b>10,790</b>
<b>RECONCILIATION OF FUNDS:</b>						
Total Funds Brought Forward		107,674	-	-	107,674	96,884
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>111,376</b>	-	-	<b>111,376</b>	<b>107,674</b>

All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

**BRIGHTWELLS GOSTREY CENTRE**

**BALANCE SHEET  
AS AT 31 March 2021**

	<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>31-Mar-21 Total £</b>	<b>31-Mar-20 Total £</b>
<b>Fixed Assets</b>					
Tangible assets	6	1,312	-	1,312	2,073
<b>Current Assets</b>					
Stocks	7	1,000	-	1,000	1,000
Debtors	8	9,282	-	9,282	12,540
Cash at bank and in hand	9	106,065	-	106,065	100,648
<b>Total Current Assets</b>		<b>116,346</b>	<b>-</b>	<b>116,346</b>	<b>114,188</b>
<b>Creditors:</b> amounts falling due within one year	10	6,282	-	6,282	8,587
<b>NET CURRENT ASSETS</b>		110,064	-	110,064	105,601
<b>TOTAL ASSETS</b> less current liabilities		<b>111,376</b>	<b>-</b>	<b>111,376</b>	<b>107,674</b>
<b>Creditors:</b> amounts falling due in more than one year	11	-	-	-	-
<b>NET ASSETS</b>		<b>111,376</b>	<b>-</b>	<b>111,376</b>	<b>107,674</b>
<b>Funds of the CIO</b>					
General Funds		111,376	-	111,376	107,674
Restricted Funds	12	-	-	-	-
<b>Total Funds</b>		<b>111,376</b>	<b>-</b>	<b>111,376</b>	<b>107,674</b>

The financial statements were approved, authorised and signed on their behalf by:

Approved on the .....

Signed on their behalf by Director .....

Print Name .....

**BRIGHTWELLS GOSTREY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Basis of preparation:**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The CIO constitutes a public benefit entity as defined by FRS 102

**Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

**Material prior period errors**

No material prior year error have been identified in the reporting period

**1. ACCOUNTING POLICIES**

The particular accounting policies adopted are set out below.

**INCOME**

**Recognition of Income**

These are included in the Statement of Financial Activities (SoFA) when:

- the CIO becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

**Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual Income and Performance Related Grants**

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions.

**Government Grants**

The CIO has received government grants in the reporting period

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

**Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Expenditure and liabilities**

The CIO has opted to prepare its accounts using natural categories.

**Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and Support Costs**

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

## BRIGHTWELLS GOSTREY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### **Grants Payable without Performance Conditions**

Where there are no conditions attaching to the grant that enables the donor CIO to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

#### **Employee benefits**

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

#### **Redundancy cost**

The CIO made nine redundancy payments during the reporting period.

#### **Deferred income**

No material item of deferred income has been included in the accounts.

#### **Creditors**

The CIO has creditors which are measured at settlement amounts less any trade discounts.

#### **Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

#### **Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the CIO on receipt.

#### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 3 years from the month they are purchased.

#### **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

#### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

**BRIGHTWELLS GOSTREY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>2. ANALYSIS OF INCOME</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL <b>2021</b> £	TOTAL <b>2,020</b> £
<b>a) Donations and Legacies</b>					
Donations and gifts	1,566			1,566	42,673
Gift Aid	395			395	-
Coronavirus Job Retention Scheme Grants	36,769			36,769	-
Other	-			-	-
	<b>38,729</b>	-	-	<b>38,729</b>	<b>42,673</b>
<b>b) Charitable Activities</b>					
Dining Room	137			137	31,488
Mini-bus	2,508			2,508	18,322
Day care	35			35	33,169
CMS	95,036			95,036	59,124
Grants	112,958			112,958	81,039
Bingo	127			127	2,190
Other	-			-	180
	<b>210,801</b>	-	-	<b>210,801</b>	<b>225,512</b>
<b>c) Other</b>					
	-	-	-	-	-
	-	-	-	-	-

**BRIGHTWELLS GOSTREY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. ANALYSIS OF EXPENDITURE**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
<b>a) Raising Funds</b>					
Other fundraising costs	-	-	-	-	1,071
	-	-	-	-	<b>1,071</b>

**b) Charitable Activities**

Dining Room	-	-	-	-	34,338
Mini-bus	13,413	-	-	13,413	54,024
Day care	-	-	-	-	13,797
CMS	98,187	-	-	98,187	64,193
	<b>111,600</b>	-	-	<b>111,600</b>	<b>166,352</b>

**c) Support Costs**

Advertising & Marketing	33	-	-	33	387
Audit & Accountancy fees	1,000	-	-	1,000	3,000
Bad Debt Written Off	67	-	-	67	2,242
Bank Fees	485	-	-	485	74
Book keeping services	4,907	-	-	4,907	2,416
Cleaning & waste disposal	-	-	-	-	2,226
Consulting	2,577	-	-	2,577	-
Depreciation - I/T Equipment	761	-	-	761	622
Employers National Insurance (Admin)	900	-	-	900	4,588
Employers National Insurance (Furlough)	1,456	-	-	1,456	-
Governance Costs	61	-	-	61	4,439
Insurance	651	-	-	651	626
IT Software and Consumables	1,273	-	-	1,273	2,917
Pensions Costs (Admin)	457	-	-	457	1,321
Pensions Costs (Furlough)	420	-	-	420	-
Postage, Freight & Courier	317	-	-	317	-
Printing, Postage & Stationery	1,201	-	-	1,201	253
Repairs and renewals	-	-	-	-	1,304
Salaries (Admin)	21,454	-	-	21,454	56,948
Salaries (Furlough & Redundancy)	93,992	-	-	93,992	-
Staff Training	68	-	-	68	-
Staff Welfare	777	-	-	777	1,658
Subscriptions	274	-	-	274	-
Sundry Expenses	-	-	-	-	901
Telephone & Internet	2,348	-	-	2,348	3,611
Water & Rates	-	-	-	-	439
	<b>135,478</b>	-	-	<b>135,478</b>	<b>89,972</b>

**4. STAFF COSTS AND NUMBERS**

	2021 £	2020 £
Gross Wages and Salaries	166,388	147,163
Employer's National Insurance Costs	3,360	4,589
Pension Contributions	1,358	1,172
	<b>171,106</b>	<b>152,924</b>
Employees who were engaged in each of the following activities:	<b>2021</b>	<b>2020</b>
	<b>8</b>	<b>11</b>

No employee received remuneration of more that £60,000 during the year.

**BRIGHTWELLS GOSTREY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. TRUSTEES' REMUNERATION AND EXPENSES**

No payments were made to trustees or any persons connected with them during this financial period (2020 - Nil). No material transaction took place between the organisation and a trustee or any person connected with them (2020-Nil)

**6. TANGIBLE FIXED ASSETS**

		Unrestricted £	Restricted £	Total £
<b>EQUIPMENT</b>				
Cost	01-Apr-20	3,043	-	3,043
Additions		-	-	-
Cost at	31-Mar-21	<u>3,043</u>	<u>-</u>	<u>3,043</u>
Depreciation	01-Apr-20	970	-	970
Charge		761	-	761
Depreciation at	31-Mar-21	<u>1,731</u>	<u>-</u>	<u>1,731</u>
Net Book Value	31-Mar-21	<u><b>1,312</b></u>	<u>-</u>	<u><b>1,312</b></u>
Net Book Value	31-Mar-20	2,073	-	2,073

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None  
31st March 2020: None

**7. STOCKS**

	Stock £
Charitable activities:	
Opening 1.4.20	1,000
Added in period	-
Expensed in period	-
Impaired	-
Closing 31.3.21	<u>1,000</u>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Tax Recoverable	-	-	-	-
Prepayments	1,045	-	1,045	-
Debtors	8,235	-	8,235	12,540
	<u><b>9,281</b></u>	<u>-</u>	<u><b>9,281</b></u>	<u><b>12,540</b></u>

**9. CASH AT BANK AND IN HAND**

	2021 £	2020 £
Cash at bank and on hand	106,065	100,648
Other		
Total	<u>106,065</u>	<u>100,648</u>

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Accruals	4,361	-	4,361	6,255
Pension	219	-	219	232
Paye	702	-	702	
Independent Examiners Fees	1,000	-	1,000	2,100
	<u><b>6,282</b></u>	<u>-</u>	<u><b>6,282</b></u>	<u><b>8,587</b></u>

**11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	£	£	£	£
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**BRIGHTWELLS GOSTREY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. RESTRICTED FUNDS**

	CURRENT REPORTING PERIOD				Balance <b>31-Mar-21</b>
	Balance 01-Apr-20	Income	Expenditure	Transfers	
	£	£	£		£
Therapeutic Respite Grant	-	-	-	-	-
	-	-	-	-	-
	PREVIOUS REPORTING PERIOD				Balance <b>31-Mar-20</b>
	Balance 01-Apr-19	Income	Expenditure	Transfers	
	£	£	£		£
Therapeutic Respite Grant	-	17,000	(17,048)	48	-
	-	17,000	(17,048)	48	-

**13. RISK ASSESSMENT**

The trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the CIO Commission guidance on public benefit before deciding what activities the CIO should undertake.

**BRIGHTWELLS GOSTREY CENTRE**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the year ended 31 March 2021

As the CIO's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Responsibilities and basis of report**

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: K Gomes

Date:

K Gomes MAAT  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF