

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

CIO NUMBER	CE012914
START OF FINANCIAL PERIOD	1 April 2020
END OF FINANCIAL PERIOD	31 March 2021
TRUSTEES AT 31 DECEMBER 2021	<p>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)</p>
CORRESPONDENCE ADDRESS	<p>Memorial Hall, Babbs Mead, Farnham, Surrey GU9 7EE</p>
GOVERNING DOCUMENT	<p>Charitable Incorporated Organisation-Registered 12 Jan 2018 Registered with the CIO Commission of England and Wales</p>
INDEPENDENT EXAMINER	<p>K Gomes Independent Examiners Ltd Unit 2 The Broadfield Business Centre Delling Lane Bosham PO18 8NF</p>
OBJECTS	<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 £
INCOMING RESOURCES						
Income and Endowments from:						
Donations and Legacies	2a	38,729	-	-	38,729	42,673
Charitable Activities	2b	210,801	-	-	210,801	225,512
Other	2c	-	-	-	-	-
TOTAL		249,530	-	-	249,530	268,185
RESOURCES EXPENDED						
Expenditure on:						
Raising Funds	3a	-	-	-	-	1,071
Charitable Activities	3b	111,600	-	-	111,600	166,352
Other	3c	135,478	-	-	135,478	89,972
TOTAL		247,078	-	-	247,078	257,395
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		2,452	-	-	2,452	10,790
Net gains/(losses) on investments						
NET INCOME/(EXPENDITURE)		2,452	-	-	2,452	10,790
Extraordinary items		-	-	-	-	-
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses):						
Gains on sale of minibuses		1,250	-	-	1,250	-
NET MOVEMENT IN FUNDS		3,702	-	-	3,702	10,790
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		107,674	-	-	107,674	96,884
TOTAL FUNDS CARRIED FORWARD		111,376	-	-	111,376	107,674

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

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-21 Total £	31-Mar-20 Total £
Fixed Assets					
Tangible assets	6	1,312	-	1,312	2,073
Current Assets					
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
Total Current Assets		116,346	-	116,346	114,188
Creditors: amounts falling due within one year	10	6,282	-	6,282	8,587
NET CURRENT ASSETS		110,064	-	110,064	105,601
TOTAL ASSETS less current liabilities		111,376	-	111,376	107,674
Creditors: amounts falling due in more than one year	11	-	-	-	-
NET ASSETS		111,376	-	111,376	107,674
Funds of the CIO					
General Funds		111,376	-	111,376	107,674
Restricted Funds	12	-	-	-	-
Total Funds		111,376	-	111,376	107,674

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 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 FOR THE YEAR ENDED 31 MARCH 2021

2. ANALYSIS OF INCOME	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2,020 £
a) Donations and Legacies					
Donations and gifts	1,566			1,566	42,673
Gift Aid	395			395	-
Coronavirus Job Retention Scheme Grants	36,769			36,769	-
Other	-			-	-
	38,729	-	-	38,729	42,673
b) Charitable Activities					
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
	210,801	-	-	210,801	225,512
c) Other	-	-	-	-	-
	-	-	-	-	-

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 £
a) Raising Funds					
Other fundraising costs	-	-	-	-	1,071
	-	-	-	-	1,071

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
	111,600	-	-	111,600	166,352

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
	135,478	-	-	135,478	89,972

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
	171,106	152,924
Employees who were engaged in each of the following activities:	2021	2020
	8	11

No employee received remuneration of more than £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 £
EQUIPMENT				
Cost	01-Apr-20	3,043	-	3,043
Additions		-	-	-
Cost at	31-Mar-21	3,043	-	3,043
Depreciation	01-Apr-20	970	-	970
Charge		761	-	761
Depreciation at	31-Mar-21	1,731	-	1,731
Net Book Value	31-Mar-21	1,312	-	1,312
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	1,000

8. DEBTORS AND PREPAYMENTS

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

9. CASH AT BANK AND IN HAND

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

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

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

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

£	£	£	£
-	-	-	-

BRIGHTWELLS GOSTREY CENTRE

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

12. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD				Balance 31-Mar-21
	Balance 01-Apr-20	Income	Expenditure	Transfers	
	£	£	£		£
Therapeutic Respite Grant	-	-	-	-	-
	-	-	-	-	-
	PREVIOUS REPORTING PERIOD				Balance 31-Mar-20
	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