

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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BRIGHTWELLS GOSTREY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY REGISTRATION NUMBER	1176651
START OF FINANCIAL PERIOD	1 April 2021
END OF FINANCIAL PERIOD	31 March 2022
TRUSTEES AT 31 MARCH 2022	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**

172,044	-	-	172,044	249,530
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123,299	-	-	123,299	111,600
51,265	-	-	51,265	135,478
174,564	-	-	174,564	247,078

-2,520	-	-	-2,520	2,452
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-2,520	-	-	-2,520	2,452
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-	-		0	1,250
-2,520	0	0	-2,520	3,702

111,376	-	-	111,376	107,674
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108,856	-	-	108,856	111,376
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	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					
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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 £
Fixed Assets					
Tangible assets	6	7,748	-	7,748	1,312
Current Assets					
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
Total Current Assets		113,676	-	113,676	116,346
Creditors: amounts falling due within one year	10	12,568	-	12,568	6,282
NET CURRENT ASSETS		101,108	-	101,108	110,064
TOTAL ASSETS less current liabilities		108,856	-	108,856	111,376
Creditors: amounts falling due in more than one year	11	-	-	-	-
NET ASSETS		108,856	-	108,856	111,376
Funds of the CIO					
General Funds		108,856	-	108,856	111,376
Restricted Funds	12	-	-	-	-
Total Funds		108,856	-	108,856	111,376

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.

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

	5,565	-	-	5,565	38,729
b) Charitable Activities					
Dining Room	-			-	137
Mini-bus	-			-	2,508
Day care					
CMS	-			-	35
Social Centre Grants					
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	166,479	-	-	166,479	210,801
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	-
123,299	-	-	123,299	111,600

FOR THE YEAR ENDED 31 MARCH 2022

b) Support Costs

Advertising & Marketing	Note	844	-	-	844	
Audit & Accountancy fees		1,200	-	-	1,200	33
Bad Debt		737	-	-	737	1,000
Bank Fees		1,058	-	-	1,058	67
Book keeping services		4,525	-	-	4,525	485
Cleaning & waste disposal		185	-	-	185	4,907
Consulting		2,854	-	-	2,854	-
Depreciation - I/T Equipment		1,648	-	-	1,648	2,577
Employers N I (Admin)	4	1,425	-	-	1,425	761
Employers N I (Furlough)		0	-	-	0	900
Governance Costs		0	-	-	0	1,456
Insurance		657	-	-	657	61
IT Software and Consumables		1,330	-	-	1,330	651
Pensions Costs (Admin)	4	647	-	-	647	1,273
Pensions Costs (Furlough)	4	0	-	-	0	457
Postage, Freight & Courier		84	-	-	84	420
						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	-
						2,348
		51,265	-	-	51,265	135,478

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
		7,748	-	7,748
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>-</u>	<u>10,337</u>	<u>8,235</u>
	11,275	-	11,275	9,281

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>

12,568	-	12,568	6,282
£	£	£	£
-	-	-	-

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>-</u>	<u>1,060</u>	<u>1,000</u>

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