

**BRIGHTWELLS GOSTREY CENTRE**

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**FOR THE YEAR ENDED 31 MARCH 2023**

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**BRIGHTWELLS GOSTREY CENTRE**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2023**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY REGISTRATION NUMBER**

1176651

**START OF FINANCIAL PERIOD**

1 April 2022

**END OF FINANCIAL PERIOD**

31 March 2023

**TRUSTEES AT 31 MARCH 2023**

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

**CORRESPONDANCE ADDRESS**

Memorial Hall  
Babbs Mead  
Farnham,  
Surrey GU9 7EE

**GOVERNING DOCUMENT**

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

**INDEPENDENT EXAMINER**

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	<u>51,100</u>	<u>-</u>	<u>-</u>	<u>51,100</u>	<u>65,000</u>
	<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	<u>85,214</u>	<u>-</u>	<u>-</u>	<u>85,214</u>	<u>28,759</u>
	<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 £
-	-	-	-