

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

	Page
Chairman's Report	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

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

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**

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.

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

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

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

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

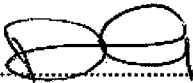
The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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:

24th January 2025

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

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		217,437	202,435
Other trading activities	3	7,341	-
Investment income	4	80	98
Total		<u>224,858</u>	<u>202,533</u>
 EXPENDITURE ON			
Raising funds		725	367
 Charitable activities			
Operations of charity		<u>239,411</u>	<u>243,013</u>
Total		<u>240,136</u>	<u>243,380</u>
 NET INCOME/(EXPENDITURE)		(15,278)	(40,847)
 RECONCILIATION OF FUNDS			
Total funds brought forward		68,008	108,855
 TOTAL FUNDS CARRIED FORWARD		<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 £
	Notes		
FIXED ASSETS			
Tangible assets	7	12,181	16,360
CURRENT ASSETS			
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>
CREDITORS			
Amounts falling due within one year	10	(13,050)	(11,816)
		<u>40,549</u>	<u>51,648</u>
NET CURRENT ASSETS			
		<u>40,549</u>	<u>51,648</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		52,730	68,008
		<u>52,730</u>	<u>68,008</u>
NET ASSETS			
		<u>52,730</u>	<u>68,008</u>
FUNDS	11		
Unrestricted funds		52,730	68,008
TOTAL FUNDS		<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:


.....
D J Gourlay - Trustee

The notes form part of these financial statements

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

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**

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	<u>80</u>	<u>98</u>

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

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

8. STOCKS

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	17,045	13,644
Prepayments	<u>2,413</u>	<u>2,016</u>
	<u>19,458</u>	<u>15,660</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
TOTAL FUNDS	<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
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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>
Other trading activities		
Fundraising events	4,302	-
Refreshments	3,039	-
	<u>7,341</u>	<u>-</u>
Investment income		
Deposit account interest	80	98
	<u>224,858</u>	<u>202,533</u>
Total incoming resources		
	224,858	202,533
EXPENDITURE		
Other trading activities		
Bad debts	725	367
Charitable activities		
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
	£	£
Charitable activities		
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>
Support costs		
Finance		
Bank charges	1,545	1,124
Governance costs		
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>
Net expenditure	<u>(15,278)</u>	<u>(40,847)</u>

This page does not form part of the statutory financial statements