

BRIGHTER DAYZ

England & Wales · Charity number 1196255

Details

Status Registered

Legal form CIO

Registered 2021-10-25

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

Contact

Address Brighterdayz
1 Waterworks Business Park
Stephens Way
Wigan
Lancashire
WN3 6GW

Phone 01942834363

Email info@brighterdayz.co.uk

Activities

Objects: THE OBJECTS OF THE CIO IS THE RELIEF OF CHILDREN WITH PHYSICAL OR MENTAL DISABILITIES AND/OR LIFE LIMITING ILLNESSES LIVING IN THE BOROUGH OF WIGAN AND LEIGH, IN PARTICULAR BUT NOT EXCLUSIVELY, BY THE PROVISION OF RESPITE, CARE AND SUPPORT TO PARENTS AND CARERS OF SUCH CHILDREN.

Activities: We provide flexible and immediate respite care for children and young adults with complex health needs and disabilities. Our Charity provides a variety of indoor and outdoor activities to engage and inspire all those with disabilities and special educational needs. Our Centre is operated from a leased property within the Wigan area of Goose Green.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Disability, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£469,113	£443,720	-	-
2024-08-31	£396,582	£375,530	-	-
2023-08-31	£301,584	£261,203	-	-
2022-08-31	£249,987	£165,154	-	-

Trustees

Name	Role	Appointed
Louise Gerrard	Chair	2021-10-19
Caroline Smith		2023-10-24
Samantha Hathaway		2023-10-24
Stephanie Malone		2021-10-19

BRIGHTER DAYZ

England & Wales - Charity number 1196255

Accounts

Charity registration number 1196255 (England and Wales)

Company registration number 12828390

BRIGHTER DAYZ
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

BRIGHTER DAYZ

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs L Gerrard
L Smith
S Hathaway
Ms S Malone

Charity number (England and Wales)

1196255

Company number

12828390

Registered office

1 Waterworks Business Park
Stephen's Way
Warrington Road Industrial Estate
Wigan
WN3 6GW

Independent examiner

Cowgills Limited
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

BRIGHTER DAYZ

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BRIGHTER DAYZ

REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Objectives and aims

The objects of Brighter Dayz Charity (as set out in our foundation model constitution), is the relief of children with physical or mental disabilities and/or life limiting illnesses living in the borough of Wigan and Leigh, in particular but not exclusively, by the provision of respite, care and support to parents and carers of such children.

Our charity has carried out its purposes for the public benefit in many ways, and this has in turn helped the families of children and young adults with additional needs by providing them with much needed respite care. Our aim is to relieve family breakdowns through what our charity offers them, including emotional support, respite, parent empowerment courses, and also in us providing the children and young adults with several different activities and different types of play therapy, centred around their own individual needs.

We (The Trustees) have taken the commissions public benefit guidance into account when making any decision it is relevant to.

Achievements and performance

Charitable activities

The main achievements of Brighter Dayz Charity for this period as set out in our objectives and activities has been accomplished. We were able to reach out to more than one hundred families from the local community and surrounding areas and provide them with much needed respite care for their children and young adults with disabilities. This has had a positive impact in the effect that it has helped families to avoid breakdowns within their family network, It has helped to prevent social isolation, and also helped to reduce a decline in the mental health of these families.

We have been successful in creating a peer support group within the community that provides inclusive support between residents and opens up opportunities to them.

We have been able to bring parents together by running sensory sessions within the Centre, and we are currently growing our after school social groups, and adding more groups tailored to particular interests.

We are also continuously growing our holiday club provisions, we are now well underway with our extension plans of the Centre, and have already completed quite a lot of work on our upstairs to enable us to further increase our current capacity and to be able to help even more families in need in the next year. Our next step with upstairs is to raise enough funds through the Charity to install a disabled lift and make the building accessible to all. We are awaiting to hear the outcome on a few grants in regards to this.

During this period, we have also reached out to third party sectors and multiagency working to create better packages for our families.

We have organised several training sessions throughout the last year for parents and carers, and held regular coffee mornings, this has proved to be very popular and also very helpful to some of our families and so this will continue into our next financial year.

Fundraising activities

With us being a newly established Charity, and trying to establish ourselves still, we have only applied for a small number of grants, we were successful in some for small amounts, and this has enabled us to make improvements at the Centre.

BRIGHTER DAYZ

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

Financial position

Despite us being a newly established Charity, and starting out when the pandemic was in full swing, we have still managed to have a successful year financially and it exceeded our previous expectations. As our Income levels increased, our yearly costs also increased due to the increase in activity levels and the growth of the Charity. Our biggest increase was that of staff wages, due to expanding our team to accommodate the continuous growing of the Charity.

Principal funding sources

The principal source of funding in the year was income from our services provided, this source of income mainly came from local authorities for commissioned packages of care, and so was a stable source of income that will be ongoing during the growth of the Charity. During this year we were also fortunate to receive some funding from our local authority, from a few successful grant bids, and through general fundraising that was organised by ourselves. This income combined has mainly funded expenditure on increasing salaries, and administrative expenses in relation to any projects we have undertaken throughout the year.

Reserves policy

Brighter Dayz is a Charity which aims to be a sustainable organisation, so we are here for many years to come, enabling us to continue to provide help and support to children, young persons and their family units. We currently hold six months running costs in our reserves, but over the next twelve months we are hoping to increase this reserve to twelve months running costs, so that we have a financial contingency plan in place.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is controlled by its governing document (The foundation model constitution), its articles of association, and constitutes a limited Company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of trustees

The trustees who have served during the year are set out on page 1 of this document. The trustees are appointed by members of the Charity. The trustees retire each year at the Annual General Meeting and may offer themselves for re-election in accordance with the articles of association.

Organisational structure

The Charity is governed by the Board of Trustees, which includes the trustees and meets regularly to oversee the work and development of the organisation. The management team is responsible for overseeing the strategic development of the organisation, including long term sustainability, recruitment, retention and supervision of staff, project developments and seeking funding, budget management and the day to day running of the organisation. The Management team is detailed below.

Lyndsey Stone - Managing Director/Centre Manager
Emma Eastham - Operations Director/Office Manager
Demi Priestley - Deputy Centre Manager

The report was approved by the Board of Charity Trustees.

Signed by:



22DDE49E8D774B2...
Mrs L Gerrard

Trustee

12 December 2025

BRIGHTER DAYZ

STATEMENT OF RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The charity trustees, who are also the directors of Brighter Dayz for the purpose of company law, are responsible for preparing the Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity 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 charitable company for that year.

In preparing these financial statements, the charity trustees are required to:

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

The charity trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

BRIGHTER DAYZ

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF BRIGHTER DAYZ

I report to the charity trustees on my examination of the financial statements of Brighter Dayz (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Mr Neil Whittingham BA(Hons) FCA ATT

Cowgills Limited

1st Floor Waterside House
Waterside Drive

Wigan

WN3 5AZ

Lancashire

Date: 16/12/2025 | 8:27 AM GMT

BRIGHTER DAYZ

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	469,113	-	469,113	391,582	5,000	396,582
Total income		469,113	-	469,113	391,582	5,000	396,582
Expenditure on:							
Charitable activities	3	442,880	-	442,880	375,271	-	375,271
Other expenditure	7	840	-	840	259	-	259
Total expenditure		443,720	-	443,720	375,530	-	375,530
Net income and movement in funds		25,393	-	25,393	16,052	5,000	21,052
Reconciliation of funds:							
Fund balances at 1 September 2024		141,266	5,000	146,266	125,214	-	125,214
Fund balances at 31 August 2025		166,659	5,000	171,659	141,266	5,000	146,266

BRIGHTER DAYZ**BALANCE SHEET****AS AT 31 AUGUST 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		3,098		3,873
Current assets					
Debtors	10	85,058		39,243	
Cash at bank and in hand		90,163		104,354	
		<u>175,221</u>		<u>143,597</u>	
Creditors: amounts falling due within one year	11	<u>(6,660)</u>		<u>(1,204)</u>	
Net current assets			168,561		142,393
Total assets less current liabilities			<u>171,659</u>		<u>146,266</u>
The funds of the charity					
Restricted income funds	13		5,000		5,000
Unrestricted funds	14		166,659		141,266
			<u>171,659</u>		<u>146,266</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the charity trustees on 12 December 2025

Signed by:

 22D0F49E8D774B2...
 Mrs L Gerrard
Trustee

Company registration number 12828390 (England and Wales)

BRIGHTER DAYZ

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the charity trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

BRIGHTER DAYZ

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BRIGHTER DAYZ**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2025**1 Accounting policies** (Continued)**1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	469,113	-	469,113	391,582	5,000	396,582

3 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	306,293	230,685
Depreciation and impairment	775	229
Purchases	26,633	57,683
Insurance	9,730	8,293
Telephone	7,761	5,411
Postage and stationery	758	811
Repairs and renewals	18,576	7,889
Rent	31,667	33,900
Sundries	14,933	6,735
IT Software and Consumables	11,966	10,538
Motor Vehicle Expenses	6,374	8,043
Staff Training	3,564	1,434
Accountancy fees	3,850	3,620
	<u>442,880</u>	<u>375,271</u>
Analysis by fund		
Unrestricted funds	<u>442,880</u>	<u>375,271</u>

4 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of owned tangible fixed assets	775	229

5 Charity Trustees

None of the charity trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

BRIGHTER DAYZ**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2025**6 Employees**

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	27	17
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	302,839	227,560
Other pension costs	3,454	3,125
	<u> </u>	<u> </u>
	<u>306,293</u>	<u>230,685</u>

There were no employees whose annual remuneration was more than £60,000.

7 Other expenditure

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Financing costs	840	259
	<u> </u>	<u> </u>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BRIGHTER DAYZ**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2025**9 Tangible fixed assets****Fixtures and fittings**
£**Cost**

At 1 September 2024

4,102

At 31 August 2025

4,102

Depreciation and impairment

At 1 September 2024

229

Depreciation charged in the year

775

At 31 August 2025

1,004

Carrying amount

At 31 August 2025

3,098

At 31 August 2024

3,873

10 Debtors**2025****2024****Amounts falling due within one year:****£****£**

Trade debtors

82,058

36,243

Other debtors

3,000

3,000

85,058

39,243

11 Creditors: amounts falling due within one year**2025****2024****£****£**

Other taxation and social security

5,138

-

Other creditors

1,522

1,204

6,660

1,204

BRIGHTER DAYZ

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	At 31 August 2025
	£	£	£
	5,000	-	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Previous year:			
	At 1 September 2023	Incoming resources	At 31 August 2024
	£	£	£
	-	5,000	5,000
	<u>-</u>	<u>5,000</u>	<u>5,000</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	141,266	469,113	(443,720)	166,659
	<u>141,266</u>	<u>469,113</u>	<u>(443,720)</u>	<u>166,659</u>
Previous year:				
	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	125,214	391,582	(375,530)	141,266
	<u>125,214</u>	<u>391,582</u>	<u>(375,530)</u>	<u>141,266</u>

15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 August 2025:			
Tangible assets	3,098	-	3,098
Current assets/(liabilities)	163,561	5,000	168,561
	<u>166,659</u>	<u>5,000</u>	<u>171,659</u>

BRIGHTER DAYZ**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2025**15 Analysis of net assets between funds****(Continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	3,873	-	3,873
Current assets/(liabilities)	137,393	5,000	142,393
	<u>141,266</u>	<u>5,000</u>	<u>146,266</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

17 Cash (absorbed by)/generated from operations

2025 £	2024 £
-------------------	-------------------

Surplus for the year	25,393	21,052
Adjustments for:		
Depreciation and impairment of tangible fixed assets	775	229
Movements in working capital:		
(Increase)/decrease in debtors	(45,815)	85,971
Increase in creditors	5,456	1,204
Cash (absorbed by)/generated from operations	<u>(14,191)</u>	<u>108,456</u>

18 Analysis of changes in net funds

The charity had no material debt during the year.

BRIGHTER DAYZ

England & Wales - Charity number 1196255

Accounts

REGISTERED COMPANY NUMBER: 12828390 (England and Wales)
REGISTERED CHARITY NUMBER: 1196255

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
BRIGHTER DAYZ**

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

BRIGHTER DAYZ

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FOR THE YEAR ENDED 31 AUGUST 2024**

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BRIGHTER DAYZ

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024**

Trustees	M Gerrard (resigned 24.10.23) L Gerrard S Malone L Smith (appointed 24.10.23) S Hathaway (appointed 24.10.23)
Registered office	1 Waterworks Business Park Stephen's way Warrington Road Industrial Estate Wigan WN3 6GW
Registered company number	12828390 (England and Wales)
Registered charity number	1196255
Independent examiner	NRB 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ

BRIGHTER DAYZ

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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

The objects of Brighter Dayz CIO (as set out in our foundation model constitution), is the relief of children with physical or mental disabilities and/or life limiting illnesses living in the borough of Wigan and Leigh, in particular but not exclusively, by the provision of respite, care and support to parents and carers of such children.

Our CIO has carried out its purposes for the public benefit in many ways, and this has in turn helped the families of children and young adults with additional needs by providing them with much needed respite care. Our aim is to relieve family breakdowns through what our CIO offers them, including emotional support, respite, parent empowerment courses, and also in us providing the children and young adults with several different activities and different types of play therapy, centred around their own individual needs.

We (The Trustees) have taken the commissions public benefit guidance into account when making any decision it is relevant to.

Achievement and performance

Charitable activities

The main achievements of Brighter Dayz Charity for this period as set out in our objectives and activities has been accomplished. We were able to reach out to more than one hundred families from the local community and surrounding areas and provide them with much needed respite care for their children and young adults with disabilities. This has had a positive impact in the effect that it has helped families to avoid breakdowns within their family network, It has helped to prevent social isolation, and also helped to reduce a decline in the mental health of these families.

We have been successful in creating a peer support group within the community that provides inclusive support between residents and opens up opportunities to them.

We have been able to bring parents together by running sensory sessions within the Centre, and we are currently growing our after school social groups, and adding more groups tailored to particular interests.

We are also continuously growing our holiday club provisions, we are now well underway with our extension plans of the Centre, and have already completed quite a lot of work on our upstairs to enable us to further increase our current capacity and to be able to help even more families in need in the next year. Our next step with upstairs is to raise enough funds through the Charity to install a disabled lift and make the building accessible to all. We are awaiting to hear the outcome on a few grants in regards to this.

During this period, we have also reached out to third party sectors and multiagency working to create better packages for our families.

We have organised several training sessions throughout the last year for parents and carers, and held regular coffee mornings, this has proved to be very popular and also very helpful to some of our families and so this will continue into our next financial year.

Fundraising activities

With us being a newly established Charity, and trying to establish ourselves still, we have only applied for a small number of grants, we were successful in some for small amounts, and this has enabled us to make improvements at the Centre.

Financial review

Financial position

Despite us being a newly established Charity, and starting out when the pandemic was in full swing, we have still managed to have a successful year financially and it exceeded our previous expectations. As our Income levels Increased, our yearly costs also increased due to the increase in activity levels and the growth of the Charity. Our biggest increase was that of staff wages, due to expanding our team to accommodate the continuous growing of the Charity.

BRIGHTER DAYZ

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

Principal funding sources

The principal source of funding in the year was income from our services provided, this source of income mainly came from local authorities for commissioned packages of care, and so was a stable source of income that will be ongoing during the growth of the Charity. During this year we were also fortunate to receive some funding from our local authority, from a few successful grant bids, and through general fundraising that was organised by ourselves. This income combined has mainly funded expenditure on increasing salaries, and administrative expenses in relation to any projects we have undertaken throughout the year.

Reserves policy

Brighter Dayz is a Charity which aims to be a sustainable organisation, so we are here for many years to come, enabling us to continue to provide help and support to children, young persons and their family units. We currently hold six months running costs in our reserves, but over the next twelve months we are hoping to increase this reserve to twelve months running costs, so that we have a financial contingency plan in place.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity CIO is controlled by its governing document (The foundation model constitution), its articles of association, and constitutes a limited Company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees who have served during the year are set out on page 1 of this document. The trustees are appointed by members of the Charity. The trustees retire each year at the Annual General Meeting and may offer themselves for re-election in accordance with the articles of association.

Organisational structure

The Charity is governed by the Board of Trustees, which includes the trustees and meets regularly to oversee the work and development of the organisation. The management team is responsible for overseeing the strategic development of the organisation, including long term sustainability, recruitment, retention and supervision of staff, project developments and seeking funding, budget management and the day to day running of the organisation. The Management team is detailed below.

Lyndsey Stone - Managing Director/Centre Manager
Emma Eastham - Operations Director/Office Manager
Demi Priestley - Deputy Centre Manager

Approved by order of the board of trustees on 20 December 2024 and signed on its behalf by:

L Gerrard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTER DAYZ**

Independent examiner's report to the trustees of Brighter Dayz ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Neil Whittingham BA (Hons) FCA ATT

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

20 December 2024

BRIGHTER DAYZ

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>391,582</u>	<u>5,000</u>	<u>396,582</u>	<u>301,584</u>
EXPENDITURE ON					
Raising funds	2	91,583	-	91,583	82,380
Charitable activities					
Education		<u>283,947</u>	<u>-</u>	<u>283,947</u>	<u>178,823</u>
Total		<u>375,530</u>	<u>-</u>	<u>375,530</u>	<u>261,203</u>
NET INCOME		16,052	5,000	21,052	40,381
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>125,214</u>	<u>-</u>	<u>125,214</u>	<u>84,833</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>141,266</u></u>	<u><u>5,000</u></u>	<u><u>146,266</u></u>	<u><u>125,214</u></u>

The notes form part of these financial statements

BRIGHTER DAYZ

**BALANCE SHEET
31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	6	3,873	-	3,873	-
CURRENT ASSETS					
Debtors	7	39,243	-	39,243	39,329
Cash at bank		99,354	5,000	104,354	87,850
		<u>138,597</u>	<u>5,000</u>	<u>143,597</u>	<u>127,179</u>
CREDITORS					
Amounts falling due within one year	8	(1,204)	-	(1,204)	(1,965)
NET CURRENT ASSETS		<u>137,393</u>	<u>5,000</u>	<u>142,393</u>	<u>125,214</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>141,266</u>	<u>5,000</u>	<u>146,266</u>	<u>125,214</u>
NET ASSETS		<u>141,266</u>	<u>5,000</u>	<u>146,266</u>	<u>125,214</u>
FUNDS	9				
Unrestricted funds				141,266	125,214
Restricted funds				5,000	-
TOTAL FUNDS				<u>146,266</u>	<u>125,214</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2024 and were signed on its behalf by:

L Gerrard - Trustee

The notes form part of these financial statements

BRIGHTER DAYZ

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount 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.

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 - 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. RAISING FUNDS

Raising donations and legacies

	31.8.24	31.8.23
	£	£
Support costs	33,900	21,600
	<u> </u>	<u> </u>

BRIGHTER DAYZ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	229	-
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	301,584	-	301,584
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	82,380	-	82,380
Charitable activities			
Education	178,823	-	178,823
	<u> </u>	<u> </u>	<u> </u>
Total	<u>261,203</u>	<u> </u>	<u>261,203</u>
NET INCOME	40,381	-	40,381
RECONCILIATION OF FUNDS			
Total funds brought forward	84,833	-	84,833
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>125,214</u>	<u> </u>	<u>125,214</u>

6. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
Additions		4,102
		<u> </u>
DEPRECIATION		
Charge for year		229
		<u> </u>
NET BOOK VALUE		
At 31 August 2024		3,873
		<u> </u>
At 31 August 2023		-
		<u> </u>

BRIGHTER DAYZ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade debtors	36,243	36,329
Other debtors	3,000	3,000
	<u>39,243</u>	<u>39,329</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Social security and other taxes	-	1
Other creditors	1,204	1,964
	<u>1,204</u>	<u>1,965</u>

9. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	125,214	16,052	141,266
Restricted funds			
Restricted Funds	-	5,000	5,000
	<u>125,214</u>	<u>21,052</u>	<u>146,266</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	391,582	(375,530)	16,052
Restricted funds			
Restricted Funds	5,000	-	5,000
	<u>396,582</u>	<u>(375,530)</u>	<u>21,052</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	84,833	40,381	125,214
	<u>84,833</u>	<u>40,381</u>	<u>125,214</u>

BRIGHTER DAYZ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,584	(261,203)	40,381
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>301,584</u>	<u>(261,203)</u>	<u>40,381</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	84,833	56,433	141,266
Restricted funds			
Restricted Funds	-	5,000	5,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>84,833</u>	<u>61,433</u>	<u>146,266</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	693,166	(636,733)	56,433
Restricted funds			
Restricted Funds	5,000	-	5,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>698,166</u>	<u>(636,733)</u>	<u>61,433</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

BRIGHTER DAYZ

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	31.8.24	31.8.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	396,582	301,584
Total incoming resources	396,582	301,584
EXPENDITURE		
Other charitable activities		
Purchases	57,683	60,780
Charitable activities		
Wages	227,560	151,436
Pensions	3,125	2,587
Insurance	8,293	7,294
Telephone	5,411	1,767
Postage and stationery	811	231
	<u>245,200</u>	<u>163,315</u>
Support costs		
Management		
Rates and water	7,889	1,273
Rent	33,900	21,600
	<u>41,789</u>	<u>22,873</u>
Finance		
Bank charges	259	411
Fixtures and fittings	229	-
	<u>488</u>	<u>411</u>
Information technology		
Sundries	6,735	3,045
IT Software and Consumables	10,538	4,884
	<u>17,273</u>	<u>7,929</u>
Other		
Motor Vehicle Expenses	8,043	3,949
Staff Training	1,434	300
	<u>9,477</u>	<u>4,249</u>
Governance costs		
Accountancy fees	3,620	1,646
Total resources expended	<u>375,530</u>	<u>261,203</u>
Net income	<u>21,052</u>	<u>40,381</u>

This page does not form part of the statutory financial statements

BRIGHTER DAYZ

England & Wales - Charity number 1196255

Accounts

REGISTERED COMPANY NUMBER: 12828390 (England and Wales)
REGISTERED CHARITY NUMBER: 1196255

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
BRIGHTER DAYZ

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

BRIGHTER DAYZ

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FOR THE YEAR ENDED 31 AUGUST 2023**

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BRIGHTER DAYZ

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	M Gerrard (resigned 24.10.23) Mrs L. Gerrard Ms S Malone L Smith (appointed 24.10.23) S Hathaway (appointed 24.10.23)
Registered office	1 Waterworks Business Park Stephen's way Warrington Road Industrial Estate Wigan WN3 6GW
Registered company number	12828390 (England and Wales)
Registered charity number	1196255
Independent examiner	NRB 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ

BRIGHTER DAYZ
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. 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

The objects of Brighter Dayz CIO (as set out in our foundation model constitution), is the relief of children with physical or mental disabilities and/or life limiting illnesses living in the borough of Wigan and Leigh, in particular but not exclusively, by the provision of respite, care and support to parents and carers of such children.

Our CIO has carried out its purposes for the public benefit in many ways, and this has in turn helped the families of children and young adults with additional needs by providing them with much needed respite care. Our aim is to relieve family breakdowns through what our CIO offers them, including emotional support, respite, parent empowerment courses, and also in us providing the children and young adults with several different activities and different types of play therapy, centred around their own individual needs.

We (The Trustees) have taken the commissions public benefit guidance into account when making any decision it is relevant to.

Achievement and performance

Charitable activities

The main achievements of Brighter Dayz Charity for this period as set out in our objectives and activities has been accomplished. We were able to reach out to more than one hundred families from the local community and surrounding areas and provide them with much needed respite care for their children and young adults with disabilities. This has had a positive impact in the effect that it has helped families to avoid breakdowns within their family network, it has helped to prevent social isolation, and also helped to reduce a decline in the mental health of these families.

We have been successful in creating a peer support group within the community that provides inclusive support between residents, and opens up opportunities to them.

We have been able to bring parents together by running sensory sessions within the Centre, and we are currently growing our after school social groups, and adding more groups tailored to particular interests.

We are also continuously growing our holiday club provisions, with future plans to extend the current building to further increase our current capacity, and help more and more families in need in the future.

During this period, we have also reached out to third party sectors and multi-agency working to create better packages for our families.

Fundraising activities

With us being a newly established Charity, and trying to establish ourselves, we haven't applied for as much funding as we would of liked to in this year, however the few grants we put bids in for we were successful with, and this enabled us to make improvements to the Centre, our primary focus in this being improvements to the Sensory room, and the purchase of specialist equipment and lighting.

Financial review

Financial position

Despite us being a newly established Charity, and starting out when the pandemic was in full swing, we have still managed to have a successful year financially and it exceeded our previous expectations. As our income levels increased, our yearly costs also increased due to the increase in activity levels and the growth of the Charity. Our biggest increase was that of staff wages, due to expanding our team to accommodate the continuous growing of the Charity.

Principal funding sources

The principal source of funding in the year was income from our services provided, this source of income mainly came from local authorities for commissioned packages of care, and so was a stable source of income that will be ongoing during the growth of the Charity. During this year we were also fortunate to receive some funding from our local authority, from a few successful grant bids, and through general fundraising that was organised by ourselves. This income combined has mainly funded expenditure on increasing salaries, and administrative expenses in relation to any projects we have undertaken throughout the year.

BRIGHTER DAYZ
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

Reserves policy

Brighter Dayz is a Charity which aims to be a sustainable organisation, so we are here for many years to come, enabling us to continue to provide help and support to children, young persons and their family units. We currently hold six months running costs in our reserves, but over the next twelve months we are hoping to increase this reserve to twelve months running costs, so that we have a financial contingency plan in place.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity CIO is controlled by its governing document (The foundation model constitution), its articles of association, and constitutes a limited Company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees who have served during the year are set out on page 1 of this document. The trustees are appointed by members of the Charity. The trustees retire each year at the Annual General Meeting and may offer themselves for re-election in accordance with the articles of association.

Organisational structure

The Charity is governed by the Board of Trustees, which includes the trustees and meets regularly to oversee the work and development of the organisation. The management team is responsible for overseeing the strategic development of the organisation, including long term sustainability, recruitment, retention and supervision of staff, project developments and seeking funding, budget management and the day to day running of the organisation. The Management team is detailed below.

Lyndsey Stone - Managing Director/Centre Manager
Emma Eastham - Operations Director/Office Manager
Demi Priestley - Deputy Centre Manager

Approved by order of the board of trustees on 13.11.23 and signed on its behalf by:


.....
Mrs L. Gerrard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTER DAYZ**

Independent examiner's report to the trustees of Brighter Dayz ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Neil Whittingham BA (Hons) FCA ATT

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Date: 13/11/2023

BRIGHTER DAYZ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Year Ended 31.8.23 Unrestricted fund £	Period 26.10.21 to 31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		301,584	249,987
EXPENDITURE ON			
Raising funds	2	82,380	82,298
Charitable activities			
Education		178,823	82,856
Total		261,203	165,154
NET INCOME		40,381	84,833
RECONCILIATION OF FUNDS			
Total funds brought forward		84,833	-
TOTAL FUNDS CARRIED FORWARD		125,214	84,833

The notes form part of these financial statements

BRIGHTER DAYZ

BALANCE SHEET
31 AUGUST 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Debtors	5	39,329	52,675
Cash at bank		87,850	33,258
		<u>127,179</u>	<u>85,933</u>
CREDITORS			
Amounts falling due within one year	6	(1,965)	(1,100)
		<u>125,214</u>	<u>84,833</u>
NET CURRENT ASSETS			
		<u>125,214</u>	<u>84,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>125,214</u>	<u>84,833</u>
NET ASSETS			
		<u>125,214</u>	<u>84,833</u>
FUNDS	7		
Unrestricted funds		<u>125,214</u>	<u>84,833</u>
TOTAL FUNDS		<u>125,214</u>	<u>84,833</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13.11.23 and were signed on its behalf by:


L Gerrard - Trustee

BRIGHTER DAYZ

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount 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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. RAISING FUNDS

Raising donations and legacies

	Year Ended 31.8.23 £	Period 26.10.21 to 31.8.22 £
Support costs	-	2,663
	<u> </u>	<u> </u>

Investment management costs

	Year Ended 31.8.23 £	Period 26.10.21 to 31.8.22 £
Rent collection	21,600	18,000
	<u> </u>	<u> </u>
Aggregate amounts	<u>82,380</u>	<u>82,298</u>

BRIGHTER DAYZ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the period ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the period ended 31 August 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	249,987
EXPENDITURE ON	
Raising funds	82,298
Charitable activities	
Education	82,856
Total	<u>165,154</u>
NET INCOME	<u>84,833</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>84,833</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Trade debtors	36,329	49,875
Other debtors	3,000	3,000
	<u>39,329</u>	<u>52,875</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Social security and other taxes	1	515
Other creditors	1,964	585
	<u>1,965</u>	<u>1,100</u>

7. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	84,833	40,381	125,214
	<u>84,833</u>	<u>40,381</u>	<u>125,214</u>
TOTAL FUNDS	<u><u>84,833</u></u>	<u><u>40,381</u></u>	<u><u>125,214</u></u>

BRIGHTER DAYZ

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,584	(261,203)	40,381
TOTAL FUNDS	<u>301,584</u>	<u>(261,203)</u>	<u>40,381</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.8.22 £
Unrestricted funds		
General fund	84,833	84,833
TOTAL FUNDS	<u>84,833</u>	<u>84,833</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,987	(165,154)	84,833
TOTAL FUNDS	<u>249,987</u>	<u>(165,154)</u>	<u>84,833</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

BRIGHTER DAYZ

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Year Ended 31.8.23 £	Period to 31.8.22 £	26.10.2	1
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	301,584	249,987		
Total incoming resources	301,584	249,987		
EXPENDITURE				
Other charitable activities				
Purchases	60,780	61,635		
Investment management costs				
Rent collection	21,600	18,000		
Charitable activities				
Wages	151,436	64,349		
Pensions	2,587	656		
Insurance	7,294	3,772		
Telephone	1,767	524		
Postage and stationery	231	154		
	<u>163,315</u>	<u>69,455</u>		
Support costs				
Management				
Rates and water	1,273	5,735		
Finance				
Bank charges	411	298		
Information technology				
Sundries	3,045	2,693		
IT Software and Consumables	4,884	3,405		
	<u>7,929</u>	<u>6,098</u>		
Other				
Motor Vehicle Expenses	3,949	5		
Staff Training	300	1,265		
	<u>4,249</u>	<u>1,270</u>		
Governance costs				
Accountancy fees	1,646	2,663		
Total resources expended	261,203	165,154		
Net income	40,381	84,833		

This page does not form part of the statutory financial statements

BRIGHTER DAYZ

England & Wales - Charity number 1196255

Accounts

REGISTERED COMPANY NUMBER: 12828390 (England and Wales)
REGISTERED CHARITY NUMBER: 1196255

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
26 OCTOBER 2021 TO 31 AUGUST 2022
FOR
BRIGHTER DAYZ**

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

BRIGHTER DAYZ

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 26 OCTOBER 2021 TO 31 AUGUST 2022**

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BRIGHTER DAYZ

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 26 OCTOBER 2021 TO 31 AUGUST 2022**

Trustees	M Gerrard (appointed 11.11.21) Mrs L Gerrard Ms S Malone
Registered office	1 Waterworks Business Park Stephen's way Warrington Road Industrial Estate Wigan WN3 6GW
Registered company number	12828390 (England and Wales)
Registered charity number	1196255
Independent examiner	NRB 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ

BRIGHTER DAYZ

REPORT OF THE TRUSTEES FOR THE PERIOD 26 OCTOBER 2021 TO 31 AUGUST 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 26 October 2021 to 31 August 2022. 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).

Incorporation

The charitable company was incorporated on 26 October 2021.

Objectives and activities

Objectives and aims

The objects of Brighter Dayz CIO (as set out in our foundation model constitution), is the relief of children with physical or mental disabilities and/or life limiting illnesses living in the borough of Wigan and Leigh, in particular but not exclusively, by the provision of respite, care and support to parents and carers of such children.

Our CIO has carried out its purposes for the public benefit in many ways, and this has in turn helped the families of children and young adults with additional needs by providing them with much needed respite care. Our aim is to relieve family breakdowns through what our CIO offers them, including emotional support, respite, parent empowerment courses, and also in us providing the children and young adults with several different activities and different types of play therapy, centred around their own individual needs.

We (The Trustees) have taken the commissions public benefit guidance into account when making any decision it is relevant to.

Achievement and performance

Charitable activities

The main achievements of Brighter Dayz Charity for this period as set out in our objectives and activities has been accomplished. We were able to reach out to more than one hundred families from the local community and surrounding areas and provide them with much needed respite care for their children and young adults with disabilities. This has had a positive impact in the effect that it has helped families to avoid breakdowns within their family network, it has helped to prevent social isolation, and also helped to reduce a decline in the mental health of these families.

We have been successful in creating a peer support group within the community that provides inclusive support between residents, and opens up opportunities to them.

We have been able to bring parents together by running sensory sessions within the Centre, and we are currently growing our after school social groups, and adding more groups tailored to particular interests.

We are also continuously growing our holiday club provisions, with future plans to extend the current building to further increase our current capacity, and help more and more families in need in the future. During this period, we have also reached out to third party sectors and multiagency working to create better packages for our families.

Fundraising activities

With us being a newly established Charity, and trying to establish ourselves, we haven't applied for as much funding as we would of liked to in this year, however the few grants we put bids in for we were successful with, and this enabled us to make improvements to the Centre, our primary focus in this being improvements to the Sensory room, and the purchase of specialist equipment and lighting.

Financial review

Financial position

Despite us being a newly established Charity, and starting out when the pandemic was in full swing, we have still managed to have a successful year financially and it exceeded our previous expectations. As our income levels increased, our yearly costs also increased due to the increase in activity levels and the growth of the Charity. Our biggest increase was that of staff wages, due to expanding our team to accommodate the continuous growing of the Charity.

Principal funding sources

The principal source of funding in the year was income from our services provided, this source of income mainly came from local authorities for commissioned packages of care, and so was a stable source of income that will be ongoing during the growth of the Charity. During this year we were also fortunate to receive some funding from our local authority, from a few successful grant bids, and through general fundraising that was organised by ourselves. This income combined has mainly funded expenditure on increasing salaries, and administrative expenses in relation to any projects we have undertaken throughout the year.

BRIGHTER DAYZ

**REPORT OF THE TRUSTEES
FOR THE PERIOD 26 OCTOBER 2021 TO 31 AUGUST 2022**

Financial review

Reserves policy

Brighter Dayz is a Charity which aims to be a sustainable organisation, so we are here for many years to come, enabling us to continue to provide help and support to children, young persons and their family units. We currently hold six months running costs in our reserves, but over the next twelve months we are hoping to increase this reserve to twelve months running costs, so that we have a financial contingency plan in place.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity CIO is controlled by its governing document (The foundation model constitution), its articles of association, and constitutes a limited Company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The trustees who have served during the year are set out on page 1 of this document. The trustees are appointed by members of the Charity. The trustees retire each year at the Annual General Meeting and may offer themselves for re-election in accordance with the articles of association.

Organisational structure

The Charity is governed by the Board of Trustees, which includes the trustees and meets regularly to oversee the work and development of the organisation. The management team is responsible for overseeing the strategic development of the organisation, including long term sustainability, recruitment, retention and supervision of staff, project developments and seeking funding, budget management and the day to day running of the organisation. The Management team is detailed below.

Lyndsey Stone - Managing Director/Centre Manager
Emma Eastham - Operations Director/Office Manager
Demi Priestley - Deputy Centre Manager

Approved by order of the board of trustees on 27/01/23 and signed on its behalf by:


.....
M Gerrard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIGHTER DAYZ**

Independent examiner's report to the trustees of Brighter Dayz ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 26 October 2021 to 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 386 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr Neil Whittingham BA (Hons) FCA ATT
ICAEW
NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Date: 27/1/2023

BRIGHTER DAYZ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 26 OCTOBER 2021 TO 31 AUGUST 2022

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		<u>249,987</u>
EXPENDITURE ON		
Raising funds	2	82,298
Charitable activities		
Education		<u>82,856</u>
Total		<u>165,154</u>
NET INCOME		84,833
TOTAL FUNDS CARRIED FORWARD		<u><u>84,833</u></u>

BRIGHTER DAYZ

BALANCE SHEET
31 AUGUST 2022

	Notes	Unrestricted fund £
CURRENT ASSETS		
Debtors	4	52,675
Cash at bank		33,258
		<hr/> 85,933
CREDITORS		
Amounts falling due within one year	5	(1,100)
		<hr/> 84,833
NET CURRENT ASSETS		
		<hr/> 84,833
TOTAL ASSETS LESS CURRENT LIABILITIES		
		<hr/> 84,833
NET ASSETS		
		<hr/> <hr/> 84,833
FUNDS	6	
Unrestricted funds		84,833
		<hr/>
TOTAL FUNDS		<hr/> <hr/> 84,833

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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


.....
M Gerrard - Trustee

BRIGHTER DAYZ

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 26 OCTOBER 2021 TO 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount 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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. RAISING FUNDS

Raising donations and legacies

Support costs	£ 2,663
---------------	------------

Investment management costs

Rent collection	£ 18,000
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Aggregate amounts	82,298
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BRIGHTER DAYZ

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 26 OCTOBER 2021 TO 31 AUGUST 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2022.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	49,675
Other debtors	<u>3,000</u>
	<u>52,675</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Social security and other taxes	515
Other creditors	<u>585</u>
	<u>1,100</u>

6. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.8.22 £
Unrestricted funds		
General fund	84,833	84,833
	<u>84,833</u>	<u>84,833</u>
TOTAL FUNDS		

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,987	(165,154)	84,833
	<u>249,987</u>	<u>(165,154)</u>	<u>84,833</u>
TOTAL FUNDS			

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2022.

BRIGHTER DAYZ

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 26 OCTOBER 2021 TO 31 AUGUST 2022**

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations

249,987

Total Incoming resources

249,987

EXPENDITURE

Other trading activities

Purchases

61,635

Investment management costs

Rent collection

18,000

Charitable activities

Wages

64,349

Pensions

656

Insurance

3,772

Telephone

524

Postage and stationery

154

69,455

Support costs

Management

Rates and water

5,735

Finance

Bank charges

298

Information technology

Sundries

2,693

IT Software and Consumables

3,405

6,098

Other

Motor Vehicle Expenses

5

Staff Training

1,265

1,270

Governance costs

Accountancy fees

2,663

Total resources expended

165,154

Net Income

84,833

