

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**

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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**

<b>Trustees</b>	M Gerrard (appointed 11.11.21) Mrs L Gerrard Ms S Malone
<b>Registered office</b>	1 Waterworks Business Park Stephen's way Warrington Road Industrial Estate Wigan WN3 6GW
<b>Registered company number</b>	12828390 (England and Wales)
<b>Registered charity number</b>	1196255
<b>Independent examiner</b>	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 £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		<u>249,987</u>
<b>EXPENDITURE ON</b>		
Raising funds	2	82,298
<b>Charitable activities</b>		
Education		<u>82,856</u>
<b>Total</b>		<u>165,154</u>
<b>NET INCOME</b>		84,833
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>84,833</u></u>

The notes form part of these financial statements

**BRIGHTER DAYZ**

**BALANCE SHEET  
31 AUGUST 2022**

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



**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
	<hr style="border-top: 1px solid black;"/>

**Investment management costs**

Rent collection	£
	18,000
	<hr style="border-top: 1px solid black;"/>
Aggregate amounts	82,298
	<hr style="border-top: 1px solid black;"/>

# 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	3,000
	<u>52,675</u>

### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

### 6. MOVEMENT IN FUNDS

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

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

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

### 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

