

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		391,582	5,000	396,582	301,584
EXPENDITURE ON					
Raising funds	2	91,583	-	91,583	82,380
Charitable activities					
Education		283,947	-	283,947	178,823
Total		375,530	-	375,530	261,203
NET INCOME		16,052	5,000	21,052	40,381
RECONCILIATION OF FUNDS					
Total funds brought forward		125,214	-	125,214	84,833
TOTAL FUNDS CARRIED FORWARD		141,266	5,000	146,266	125,214

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**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>229</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>301,584</u>	<u>-</u>	<u>301,584</u>
EXPENDITURE ON			
Raising funds	82,380	-	82,380
Charitable activities			
Education	178,823	-	178,823
	<u>178,823</u>	<u>-</u>	<u>178,823</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>84,833</u>	<u>-</u>	<u>84,833</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>4,102</u>
DEPRECIATION	
Charge for year	229
	<u>229</u>
NET BOOK VALUE	
At 31 August 2024	3,873
	<u>3,873</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
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
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
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
	245,200	163,315
Support costs		
Management		
Rates and water	7,889	1,273
Rent	33,900	21,600
	41,789	22,873
Finance		
Bank charges	259	411
Fixtures and fittings	229	-
	488	411
Information technology		
Sundries	6,735	3,045
IT Software and Consumables	10,538	4,884
	17,273	7,929
Other		
Motor Vehicle Expenses	8,043	3,949
Staff Training	1,434	300
	9,477	4,249
Governance costs		
Accountancy fees	3,620	1,646
Total resources expended	375,530	261,203
Net income	21,052	40,381

This page does not form part of the statutory financial statements