

# BLACK ELDERS DAY CENTRE OF GLOUCESTER

England & Wales · Charity number 900388

## Details

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**Other names** BLACK ELDERS LUNCHEON CLUB OF GLOUCESTER

**Status** Registered

**Legal form** Other

**Registered** 1990-03-04

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

## Contact

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**Address** 99A Barton Street  
Gloucester  
GL1 4HR

**Phone** 01452311388

**Email** [blackeldersglos@outlook.com](mailto:blackeldersglos@outlook.com)

## Activities

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**Objects:** TO PROMOTE THE WELFARE OF THE AGED IN ANY MANNER WHICH NOW OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE WITHIN THE COUNTY OF GLOUCESTERSHIRE.

**Activities:** The Black Elders Day Centre operates within the County of Gloucestershire and delivers Day Care to African Caribbean Elders, (but not exclusively) aged 50 and over. Specially to the frail, elderly and disabled by providing day care services twice weekly - Personal care, cooked lunch, social activity and mental stimulation, day trips and outings, adult education and health improvement activities.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, Arts/culture/heritage/science
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** COUNTY OF GLOUCESTERSHIRE
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£50,307	£82,218	-	-
2024-03-31	£29,361	£44,355	-	-
2023-03-31	£34,100	£34,904	-	-
2022-03-31	£39,889	£32,789	-	-
2021-03-31	£47,540	£36,568	-	-

## Trustees

Name	Role	Appointed
Linden Dennis	Chair	2016-04-12
Carlton Green		
Dona Woolf-Sekinger		2019-03-26
Janet Mitchell		2018-03-29
Madge Sheppard		2013-07-09
Patricia Thomas		2013-01-31
Sharon Denise Bryan		2018-08-29
Tina Marie Fable		2019-03-26

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

England & Wales - Charity number 900388

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# Accounts

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**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**CHARITY NUMBER 900388**

# **BLACK ELDERS DAY CENTRE OF GLOUCESTER**

## **CHARITY INFORMATION**

### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

#### **Principal Activity**

The Black Elders Day Centre operates within the County of Gloucestershire and delivers Day Care to African Caribbean Elders, (but not exclusively) aged 50 and over. Specially to the frail, elderly and disabled by providing day care services twice weekly-Personal care, cooked lunch, social activity and mental stimulation, day trips and outings, adult education and health improvement activities.

#### **Review Activities**

Details of the performance of the Charity are as shown in the Statement of Financial Activities

#### **Constitution**

The trustees review the aims, objectives and activities of the charity each year and provide a report of what it has achieved and the outcome of its work in the reporting period.

IT IS A CHARITY REGISTERED WITH THE CHARITY COMMISSION  
CHARITY NUMBER 900388

#### **Trustees**

The present Trustees and those who served during the period were:-

Linden Dennis	Chair
Patricia Thomas	Treasurer & Secretary
Carlton Green	
Madge Sheppard	
Janet Mitchell	
Sharon Bryan	
Tina Fable	
Donna Woolf-Sekinger	

#### **Registered Office**

99A Barton Street  
Gloucester GL1 4HR

#### **Bankers**

Barclays Bank PLC  
Gloucester

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

### **BLACK ELDERS DAY CENTRE OF GLOUCESTER**

#### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2025 as set out pages 3 to 7

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:-

- a. Examine the accounts under section 145 of the Charities Act
- b. To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- c. To state whether any particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent Examiners Statement**

In connection with my examination, no matter has come to my attention.

1. Which gives me reasonable cause to believe that, in any material respect, the requirements;
  - (a). to keep accounting records in accordance with section 130 of the Charities Act; and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.  
Has not been met or
2. To which. In my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Howard Francis FFA, FIPA  
SBC Accounting  
Sinope Business Centre  
1 Sinope Street  
Gloucester GL1 4AW

**CHAIRPERSONS REPORT TO THE TRUSTEES OF**  
**BLACK ELDERS DAY CENTRE OF GLOUCESTER**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

The BEDC have continued to use the facilities at The ANCC, (pending the outcome of the deliberations by A/A St Catherine Court)

As in the previous period BEDC continued to provide increasing depth of activities. (As the situation allowed) The combined exercise group sessions, quizzes, craft sessions, mental stimulation books, meal services etc.

For Committee Meetings The Sinope Business Centre facilities were used.

There were also multiple attendances at various meetings of: The Diverse Ethnic Carers/ also of related groups/ seminars held at their respective venues.

**Meals:** During the period under consideration, The BEDC have continued with the provision/delivery and facilitation of meals to its members,/combined and related groups.

- 1 Tuesdays – Providing/delivering meals to the house-bound
- 2 Tuesdays – Subsidising meal cost on minibus trips to garden centres
- 3 Wednesdays – Meals after combined group activities – including deliveries by mini bus.
- 4 Thursdays – Home deliveries to house bound members via ‘The GWMV’

**The Minibus:** Throughout the year the minibus have continued to prove itself an indispensable /invaluable resource. Being used as a veritable life-line on our members behalf as a safe and economical means of transport to and from various type of venues, activity sessions, excursions to places of stimulating interest, garden centres, conventions, local events etc. All are designed to enhance their quality of life and wellbeing. This venture radically diminishing any feeling of isolation by generally stimulating overall interests.

**Festivities, Public Events** Through the year and special occasion such as Easter, Christmas and Independence Day have been celebrated with meals and entertainment. At public events such as GlosJam and Gloucester Day we have manned stalls through which we have promoted and raised funds for our organisation.

**Visits:** There is also a fluid but sensitive engagement in maintaining support/contact with those who are ill at home or hospital and those who have been bereaved.

**Organisation Location:** After much effort in trying to obtain some committal on return to St Catherine Court we were finally granted a face to face meeting with the management. During the proceedings it became quite clear that they had strong desires on running the kitchen themselves. As was subsequently proven, their future plans had not allowed for BEDC,s presence at St Catherine Court. (Even after 20 years of continuous residency)

## **CHAIRPERSN REPORT (Contd)**

(some items had been relocated by the management to another part of the building) Our items had to be removed between the 20<sup>th</sup> and the 21<sup>st</sup> June 2024. Our equipment was relocated/stored at The ACA building while the rest was taken to The BTD building where we subsequently moved into on 1<sup>st</sup> July 2024. This is now our new Admin Office. Address: 99A Barton Street Gloucester GL1 4HR

### **For The Future**

Following the end of the pandemic, much has changed, the worst being the forced change of location of the BEDC.

Despite the above and many other unfortunate disruptions, we with great resolve from the staff past and present, our volunteers and committee members have inevitably applied and continue to provide increasingly consistent standard of service to our membership.

However the desire to re-establish and even exceed the overall environment of comfort and wellness for our membership should be foremost in our intentions.

Equally important is to obtain and settle in a location where our organisation will have true security/permanency and control of our future/destiny.

Considering the histories. The reason for and, the inception thereof. The BEDC's and related members and indeed The Caribbean Community of Gloucester cannot be asked to settle for less.

**The rewards, comfort and wellbeing for and, of our elders does matter.**

Linden Dennis – Chairperson Black Elders Day Centre of Gloucester

Signed: *LindenDennis*

Date: 17<sup>th</sup> January 2026

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Note	2025 £	2024 £
<b>INCOME</b>		Unrestricted	Unrestricted
Grants & Donations		50,307	29,361
Expenditure on Charitable Activities		82,218	44,355
		<hr/>	<hr/>
Net Income/Expenditure For the year		- 31,911	- 14,994
		<hr/>	<hr/>
Net movement in funds for the year		- 31,911	- 14,994
Total Funds brought forward		£ 87,016	£ 99,622
Prior Year Adjustments		3,092	2,388
Total Funds carried forward		£ 58,197	£ 87,016
		<hr/>	<hr/>

## **BLACK ELDERS DAY CENTRE OF GLOUCESTER**

### **BALANCE SHEET**

**AS AT 31<sup>ST</sup> MARCH 2025**

	<u>2025</u>		<u>2024</u>	
	<u>Note</u>	£	£	£
<b><u>FIXED ASSETS</u></b>				
Tangible Assets		0	0	
CURRENT ASSET				
Bank Current Account		58,197	87,016	
Cash in Hand		0	0	
<b>Total Current Assets</b>		<u>58,197</u>	<u>87,016</u>	
Liabilities				
<b>Net Current Assets</b>		<u>58,197</u>	<u>87,016</u>	
<b>Total assets less current liabilities</b>		<u>58,197</u>	<u>87,016</u>	
<b>Net Assets</b>		<u>58,197</u>	<u>87,016</u>	
<b>The Funds of the Charity</b>				
Restricted Income Fund		5,187	6,319	
Unrestricted Income Funds		53,010	80,697	
<b>Total Charity Funds</b>		<u>58,107</u>	<u>87,016</u>	

For the financial year ended 31<sup>st</sup> March 2025 the Charity was entitled to exemption from an audit under Section 144 of the Charities Act.

Approved by the Trustees and Signed on their behalf by the Chair of the Board

*Linden Dennis*

Linden Dennis - Chair of the Trustees  
17<sup>th</sup> January 2026

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31<sup>st</sup> March 2025**

**1 Accounting Policies**

The financial statement has been prepared under the historical cost convention policy.

**(a) Basis of Preparation**

The Financial Statement have been prepared in accordance with 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 (FRS102) issued in October 2019 – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

Black Elders Day Centre of Gloucester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**(b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable entity ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from Government and other grants, whether ‘capital’ grants or revenue’ grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**(d) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025 - continued**

(e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects

(f) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(g) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

Motor Vehicle	33%
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(h) **Cash at Bank and in hand**

Cash at Bank and cash in hand includes cash and short term high liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Legal Status of the Charity**

The Charity is an unincorporated association governed by a Constitution adopted 19<sup>th</sup> February 1990 as amended 5<sup>th</sup> July 2001. The registered office address is disclosed on page 1.

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

England & Wales - Charity number 900388

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# Accounts

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(As a follow to the year ending 31 March 2023)::

**The period: 1 April 2023 to 31 March 2024**

The BEDC have been in regular communications with Anchor-Hanover, re: Returning to St. Catherine court to continue their normal operations as they have been doing before the enforced covid-19 lock-down. The lock-down now having been officially lifted since July 2020. All the indications/assurances from St.CC were positive although the management have so far fallen short in committing to a date for BEDC's return.

BEDC's reaching-out to \*St.CC continued \*(even throughout their various centre management changes) .Info: of various censuses with the centre's permanent residents of the way forward, possible restructurings, kitchen facilities upgrading etc, The positive setbacks continued although access to our office and other facilities have still not been made available.

(On the occasion when BEDC made direct contact with The Anchor-Hanover's headquarters, we were informed that the had to be resolved, locally etc...

Pending, the St.CC's committal to a return date for the BEDC to resume their normal activities: We will continue to use the facilities at, 'The ANCC' in order to continue providing as many of the activities for our members, as the present situation allows : (Combined exercise sessions, craft, quiz, wordsearch sessions, meal service etc.. ).

**Meals:**

During the period under consideration, The BEDC have, continued to /\*taken on the provision /delivery of meals to its members and combined/related groups:

- Tuesdays: :Providing/delivering ( take-aways for the house-bound).
- Tuesdays: Subsidising meal-cost on Minibus trips to garden centres/excursions.
- Wednesdays: Meals after combined-group activity.(also a few take away deliveries).
- Thursdays: Take-away deliveries to house-bound members via 'The GWMV'

**The Minibus:**

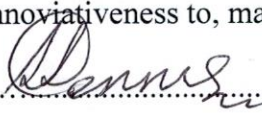
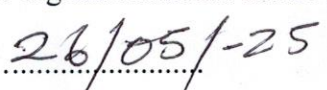
Throughout these difficult periods, The minibus have become a veritable indispensable lifeline, being used on the members behalf as a means of transportation, safely to and from various venues: to exercise sessions; various excursion to places of community interest, garden-centre trips etc... ..All designed to enhance their quality of life, radically diminish any feeling of isolation and generally stimulating overall interest and well-being.

**In addition: For the future:**

Realistically, much of our future expectations are directly dependent on our organisation being able to return and resume its normal activities at St. Catherine court. Disappointingly, although indicating their eagerness for us to resume our usage of the centre; there seemed no urgency in committing to a restart date.

(The BEDC, have been using The St.CC facilities, continuously for over 20-years. Apart from the historical reasons, it has been the ideal venue, in an ideal location and the ideal facilities providing the best allround condition from which to showcase what the BEDC is all about).

Since the onset of the recent pandemic and associated aftermath; The volunteers, staff and committee (bolstered by the enthusiasm of its members) The BEDC have shown great resolve, flexibility and innovativeness to, maintain the organisation into future years.

Linden Dennis: Sign:  Date:   
(Chair., of the trustees)

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**CHARITY NUMBER 900388**

# **BLACK ELDERS DAY CENTRE OF GLOUCESTER**

## **CHARITY INFORMATION**

### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

#### **Principal Activity**

The Black Elders Day Centre operates within the County of Gloucestershire and delivers Day Care to African Caribbean Elders, (but not exclusively) aged 50 and over. Specially to the frail, elderly and disabled by providing day care services twice weekly- Personal care, cooked lunch, social activity and mental stimulation, day trips and outings, adult education and health improvement activities.

#### **Review Activities**

Details of the performance of the Charity are as shown in the Statement of Financial Activities

#### **Constitution**

The trustees review the aims, objectives and activities of the charity each year and provide a report of what it has achieved and the outcome of its work in the reporting period.

IT IS A CHARITY REGISTERED WITH THE CHARITY COMMISSION  
CHARITY NUMBER 900388

#### **Trustees**

The present Trustees and those who served during the period were:-

Linden Dennis	Chair
Patricia Thomas	Treasurer & Secretary
Carlton Green	
Madge Sheppard	
Janet Mitchell	
Sharon Bryan	
Tina Fable	
Donna Woolf-Sekinger	

#### **Registered Office**

99A Barton Street  
Gloucester GL1 4HR

#### **Bankers**

Barclays Bank PLC  
Gloucester

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

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024 as set out on pages 3 to 7

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:-

- a. Examine the accounts under section 145 of the Charities Act
- b. To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- c. To state whether any particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiners Statement**

In connection with my examination, no matter has come to my attention.

1. Which gives me reasonable cause to believe that, in any material respect, the requirements;
  - (a). to keep accounting records in accordance with section 130 of the Charities Act; and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act.  
Has not been met or
2. To which. In my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Howard Francis FFA, FIPA  
SBC Accounting  
Sinope Business Centre  
1 Sinope Street  
Gloucester  
GL1 4AW

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Note	2024 £	2023 £
<b>INCOME</b>		Unrestricted	Unrestricted
Grants & Donations		29,361	34,100
Expenditure on Charitable Activities		44,355	34,904
Net Income/Expenditure For the year		- 14,994	- 804
Net movement in funds for the year		-14,994	- 804
Total Funds brought forward		£ 99,622	£ 100,426
Prior Year Adjustments		2,388	0
Total Funds carried forward		£ 87,016	£ 99,622



**BLACK ELDERS DAY CENTRE OF GLOUCESTER**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31<sup>st</sup> March 2024**

**1 Accounting Policies**

The financial statement has been prepared under the historical cost convention policy.

**(a) Basis of Preparation**

The Financial Statement have been prepared in accordance with 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 (FRS102) issued in October 2019 – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

Black Elders Day Centre of Gloucester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**(b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable entity ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from Government and other grants, whether ‘capital’ grants or revenue’ grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**(d) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 - continued**

**(e) Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects

**(f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**(g) Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

Motor Vehicle	33%
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**(h) Cash at Bank and in hand**

Cash at Bank and cash in hand includes cash and short term high liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(i) Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024** - continued

**2. Legal Status of the Charity**

The Charity is an unincorporated association governed by a Constitution adopted 19<sup>th</sup> February 1990 as amended 5<sup>th</sup> July 2001. The registered office address is disclosed on page 1.

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

**BALANCE SHEET**

**AS AT 31<sup>ST</sup> MARCH 2024**


	2024		2023
Note	£	£	£
<b><u>FIXED ASSETS</u></b>			
Tangible Assets	0		0
<b><u>CURRENT ASSET</u></b>			
Bank Current Account	87,016		101,252
Cash in Hand	0		0
<b>Total Current Assets</b>	<b><u>87,016</u></b>		<b><u>101,252</u></b>
Liabilities			(1,630)
<b>Net Current Assets</b>	<b><u>87,016</u></b>		<b><u>99,622</u></b>
<b>Total assets less current liabilities</b>	<b><u>87,016</u></b>		<b><u>99,622</u></b>
<b>Net Assets</b>	<b><u>87,016</u></b>		<b><u>99,622</u></b>

**The Funds of the Charity**

Restricted Income Fund	6,319		
Unrestricted Income Funds	80,697		99,622
<b>Total Charity Funds</b>	<b><u>87,016</u></b>		<b><u>99,622</u></b>

For the financial year ended 31<sup>st</sup> March 2024 the Charity was entitled to exemption from an audit under Section 144 of the Charities Act.

Approved by the Trustees and Signed on their behalf by the Chair of the Board

.....  Linden Dennis - Chair of the Trustees

26/05/25

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

England & Wales - Charity number 900388

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# Accounts

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Charity Number: 900388

# Black Elders Day Centre of Gloucester

Report and financial statements  
For the year ended 31 March 2023

**Black Elders Day Centre of Gloucester  
Reference and administration information**

**Charity number** 900388  
**Registered office address** St Catherine Court, 2 Wheatstone Road, Gloucester GL1 4PX  
**Charity also known as** Black Elders

**Trustees**

Trustees who served during the year and up to the date of this report were as follows:

Linden Dennis	Chair
Patricia Thomas	Treasurer & Secretary
Carlton Green	
Madge Sheppard	
Janet Mitchell	
Sharon Bryan	
Tina Fable	
Dona Woolf-Sekinger	
Carol Rose	

**Key management personnel**

Linden Dennis	Chair
Patricia Thomas	Treasurer & Secretary

**Bankers**

Barclays Bank UK PLC

**Independent Examiner**

Kate Adderley, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

## Black Elders Day Centre of Gloucester Trustees' annual report for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the above year.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### **Objectives and activities**

The charity's objects as set out in its governing document are: to promote the welfare of the aged in any charitable manner within the county of Gloucestershire.

Black Elders Day Centre of Gloucester is situated in the heart of the Black and Ethnic Minority Community in the city. It delivers community care mainly (but not exclusively) to African Caribbean elders aged 50 and over, especially to the frail, elderly and disabled.

The charity provides community care directly and also helps fund other community care groups. Prior to the pandemic, directly provided services included running day care activities and a Meals on Wheels service. Day care included personal care, cooked lunch, social activity and mental stimulation, day trips and outings, adult education and health improvement activities. During the year under review and since, exercise sessions and hot meals have been provided by Black Elders Day Centre temporarily located on Wednesdays at the All Nations Community Centre. Other activities include board games, dominoes, wordsearch, singing, NHS health talks, craftwork, annual day trip and boat trip, and attending Black History events through the year.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### **Achievements and performance**

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the welfare of the elderly and are undertaken to further the charity's charitable purposes for the public benefit.

Community care means providing services and support to people who are affected by problems of ageing, physical, sensory disability and mental health. Despite these challenges, elders choose to live their lives as independently as possible in their own homes or in a homely setting in the local community. Our ethos is to ensure that all community members have a right to live independent lives, with dignity and to be treated with respect. Our main aim is to provide respite for carers.

Black Elders Day Centre of Gloucester is a provider of community care for the over 50's, mainly from the African Caribbean community, who are elderly, frail and those who have physical or mental health disabilities. Together with Ebony Cares activities we are continuing to deliver most of the Day Centre requirements and the attendees are provided with a hot meal. We also help to fund the Gloucester Windrush Meal Venture, which is a community meals service (Meals on Wheels) for those who are housebound and unable to cook for themselves. The food is cooked at All Nations Community Centre and delivered on Thursdays.

We had weekly day trips in the minibus to local garden centres, most weeks during the year, which was a very popular activity and we contributed to the attendees lunch at each venue.

## Black Elders Day Centre of Gloucester Trustees' annual report for the year ended 31 March 2023

Our regular activities on Tuesdays and Thursday at St Catherine Court have temporarily resumed at All Nations Community Centre on Wednesdays as follows, unless otherwise stated :

- A cooked meal is served, and activities include dominoes, board games and other entertainments and health talks
- Weekly movement and exercise classes
- Day trips on Tuesdays with a subsidised meal at the venues
- Visits to members who are ill in their homes or in hospital, when safe to do so

We held a successful Christmas party in December 2022 at the All Nations Community Centre. There was a raffle and food was delivered to service users and trustees who couldn't attend. Everyone received a goody bag with a Black Elders calendar, and treats.

### **Future plans**

We are in continuous talks with the management team of St Catherine Court with a view to resuming activities using their lounge, dining room and kitchen. However, a date is as yet unknown due to the site being a residential care home for the elderly and our own service users being elderly. We hope to resume our normal activities, subject to service user's needs and preferences. We are also mindful of the need for some adjustment due to possible changes by the St Catherine Court management.

### **Financial review**

The charity's income totalled £34,100 for the year (2022: £39,889) of which £34,000 was the Carer's grant from Gloucestershire County Council (2022: £34,000). Expenditure was £34,904 (2022: £32,789) resulting in a deficit of £804 for the year (2022: surplus of £7,100).

At the year end the charity had net assets of £99,622 (2022: £100,426). The charity's funds were entirely unrestricted at the year end as the Carer's Grant funds, which were previously treated as restricted, are used for the general purposes of the charity.

### **Reserves policy**

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that the level of unrestricted general funds, also known as free reserves, of £99,622 is appropriate given the risks faced by the charity and the sustainability of its different income streams. The risks include uncertainty about the future of the Day Centre and whether grant aid from Gloucestershire County Council will continue.

### **Structure, governance and management**

The charity is an unincorporated association governed by a constitution adopted on 19 February 1990 and amended on 5 July 2001.

Trustees are recruited from people who have an interest in advancing the objectives of Black Elders. They are appointed by vote at the Annual General Meeting.

The trustees are responsible for the strategic direction and policy of Black Elders. Prior to the Covid-19 pandemic lockdown from March 2020, the trustees would meet monthly. The trustees first met again in person in August 2022, and then in December 2022 and on an adhoc basis since then.

## Black Elders Day Centre of Gloucester Trustees' annual report for the year ended 31 March 2023

All trustees give their time voluntarily and receive no benefits from the charity. The trustees do not claim expenses from the charity. Two trustees received a nominal payment of £60 each for their work assisting at the 2022 Christmas party.

### Related parties and relationships with other organisations

The Carers Grant which the charity receives from Gloucestershire County Council continues to fund the Black Elders Day Centre and the ongoing grants to Ebony Carers. Prior to the pandemic, the Carers Grant was also used to fund Golden Years Luncheon Club. However, as Golden Years Luncheon Club has not resumed since the pandemic, it was mutually agreed with the Council that Carers Grants funding that had previously been earmarked for Golden Years Luncheon Club was split on a 50/50 basis between Black Elders and Ebony Carers. Due to Black Elders's members participation in common ongoing activities their 50% allocation was passed onto Ebony Carers for this purpose. Part of the funding from the Carers grant to Black Elders Day Centre has been used to contribute towards the Gloucester Windrush Meal Venture, which helps to top up the funding they receive from elsewhere. Their volunteers have been providing meals to beneficiaries in the community, including services users from Black Elders.

During the year we made grants totalling £21,500 to Ebony Carers for activities provided on behalf of Black Elders members. A contribution of £1000 was also made to the Gloucester Windrush Meal Venture for the ongoing supply of cooked meals to Black Elders members.

### Statement of responsibilities of the trustees

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees' annual report has been approved by the trustees on 6/06/24 and signed on their behalf by



Linden Dennis

Chair of the Trustees

Independent examiner's report to the trustees of  
Black Elders Day Centre of Gloucester  
for the year ended 31 March 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 6 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kate Adderley CA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

Date: ..... 11/06/24

Black Elders Day Centre of Gloucester

Statement of Financial Activities  
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
<b>Income from:</b>							
Grants and donations	3	34,060	-	34,060	5,887	34,000	39,887
Investments	4	40	-	40	2		2
<b>Total income</b>		<b>34,100</b>	<b>-</b>	<b>34,100</b>	<b>5,889</b>	<b>34,000</b>	<b>39,889</b>
<b>Expenditure on:</b>							
Charitable activities	5	34,904	-	34,904	5,748	27,041	32,789
<b>Total expenditure</b>		<b>34,904</b>	<b>-</b>	<b>34,904</b>	<b>5,748</b>	<b>27,041</b>	<b>32,789</b>
<b>Net income/(expenditure) for the year</b>	7	<b>(804)</b>	<b>-</b>	<b>(804)</b>	<b>141</b>	<b>6,959</b>	<b>7,100</b>
Transfer between funds		10,221	(10,221)	-	-	-	-
<b>Net movement in funds for the year</b>		<b>9,417</b>	<b>(10,221)</b>	<b>(804)</b>	<b>141</b>	<b>6,959</b>	<b>7,100</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		90,205	10,221	100,426	90,064	3,262	93,326
<b>Total funds carried forward</b>		<b>99,622</b>	<b>-</b>	<b>99,622</b>	<b>90,205</b>	<b>10,221</b>	<b>100,426</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Black Elders Day Centre of Gloucester

Balance sheet as at 31 March 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		-		-
<b>Current assets</b>					
Cash at bank and in hand		101,252		108,182	
<b>Total current assets</b>		<b>101,252</b>		<b>108,182</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	12	(1,630)		(7,756)	
<b>Net current assets</b>			<b>99,622</b>		<b>100,426</b>
<b>Total assets less current liabilities</b>			<b>99,622</b>		<b>100,426</b>
<b>Net assets</b>			<b>99,622</b>		<b>100,426</b>
<b>The funds of the charity:</b>					
Restricted income funds	13		-		10,221
Unrestricted income funds	14		99,622		90,205
<b>Total charity funds</b>			<b>99,622</b>		<b>100,426</b>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act

The notes on pages 8 to 15 form part of these accounts.

Approved by the trustees on 06/06/24 and signed on their behalf by:



Linden Dennis, Chair of the Trustees

## Black Elders Day Centre of Gloucester

### Notes to the accounts for the year ended 31 March 2023

#### 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Black Elders Day Centre of Gloucester meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

##### b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

##### c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

##### d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2023 (continued)

**e Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g Tangible fixed assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicle	33%
---------------	-----

**h Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Legal status of the charity**

The charity is an unincorporated association governed by a constitution adopted 19th February 1990 as amended 5 July 2001. The registered office address is disclosed on page 1.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2023 (continued)

3 Income from grants and donations

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Gloucestershire CC - Carers grant	34,000	-	34,000	-	34,000	34,000
HMRC - CJRS grant	-	-	-	5,887	-	5,887
Donations	60	-	60	-	-	-
<b>Total</b>	<b>34,060</b>	<b>-</b>	<b>34,060</b>	<b>5,887</b>	<b>34,000</b>	<b>39,887</b>

4 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Staff costs	4,798	10,541
Grants to community care givers (see note 6)	22,500	16,500
Premises	-	-
Food for beneficiaries	2,635	642
Motor vehicle costs	2,170	1,113
Event expenses	645	410
Insurance	359	335
Administration	737	1,054
Accountancy	660	660
Independent Examiner's fee	300	300
Donation	100	-
Depreciation	-	1,234
	<hr/>	<hr/>
	34,904	32,789
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	-	27,041
Unrestricted expenditure	34,904	5,748
	<hr/>	<hr/>
	34,904	32,789
	<hr/> <hr/>	<hr/> <hr/>

6 Grants to community care givers

Ebony Carers Group	21,500	15,500
Gloucester Windrush Meal Venture	1,000	1,000
	<hr/>	<hr/>
	22,500	16,500
	<hr/> <hr/>	<hr/> <hr/>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	-	1,234
Payroll bureau fees	95	270
Accountancy fees	660	660
Independent examiner's fee	300	300
	<hr/>	<hr/>

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	4,798	10,541
	<hr/>	<hr/>
	4,798	10,541
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of part time staff employed during the period was 1 (2022: 4).

The average full time equivalent number of staff employed during the period was 1 (2022: 1).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £ nil (2022: £ nil).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil) other than as mentioned below.

Two of the trustees received nominal payment of £60 each for their work assisting with the 2022 Christmas meal.

Aggregate donations from related parties were £ nil (2022: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2023 (continued)

11 Fixed assets: tangible assets

	Motor vehicle: Minibus £
Cost	
At 1 April 2022	3,700
	<hr/>
At 31 March 2023	3,700
	<hr/> <hr/>
Depreciation	
At 1 April 2022	3,700
Charge for the year	-
	<hr/>
At 31 March 2023	3,700
	<hr/> <hr/>
Net book value	
At 31 March 2023	-
	<hr/> <hr/>
At 31 March 2022	-
	<hr/> <hr/>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Creditors and accruals	1,630	7,756
	<hr/>	<hr/>
	1,630	7,756
	<hr/> <hr/>	<hr/> <hr/>

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2023 (continued)

13 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Glos CC Carers grant	10,221	-	-	(10,221)	-
<b>Total</b>	<b>10,221</b>	<b>-</b>	<b>-</b>	<b>(10,221)</b>	<b>-</b>

*Comparative period*

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Glos CC Carers grant	3,262	34,000	(27,041)	-	10,221
<b>Total</b>	<b>3,262</b>	<b>34,000</b>	<b>(27,041)</b>	<b>-</b>	<b>10,221</b>

Name of restricted fund

Description, nature and purposes of the fund

Gloucestershire CC - Carers grant

finances a consortium of two groups (Black Elders Day Centre of Gloucester and Ebony Carers) who provide support to African-Caribbean elderly people and their carers in Gloucestershire. Since this grant forms almost the entire income of the charity and funds its general activities it is no longer shown as restricted.

14 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	90,205	34,100	(34,904)	10,221	99,622
<b>Total</b>	<b>90,205</b>	<b>34,100</b>	<b>(34,904)</b>	<b>10,221</b>	<b>99,622</b>

*Comparative period*

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	90,064	5,889	(5,748)	-	90,205
<b>Total</b>	<b>90,064</b>	<b>5,889</b>	<b>(5,748)</b>	<b>-</b>	<b>90,205</b>

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	99,622	-	-	99,622
<b>Total</b>	<b>99,622</b>	<b>-</b>	<b>-</b>	<b>99,622</b>
<i>Comparative period</i>				
	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	100,426	-	-	100,426
<b>Total</b>	<b>100,426</b>	<b>-</b>	<b>-</b>	<b>100,426</b>

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

England & Wales - Charity number 900388

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# Accounts

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# Black Elders Day Centre of Gloucester

Report and financial statements  
For the year ended 31 March 2022

## Black Elders Day Centre of Gloucester Reference and administration information

**Charity number** 900388  
**Registered office address** St Catherine Court, 2 Wheatstone Road, Gloucester GL1 4PX  
**Charity also known as** Black Elders

### Trustees

Trustees who served during the year and up to the date of this report were as follows:

Linden Dennis	Chair
Patricia Thomas	Treasurer & Secretary
Carol Rose	
Carlton Green	
Madge Sheppard	
Janet Mitchell	
Sharon Bryan	
Tina Fable	
Dona Woolf-Sekinger	

### Key management personnel

Linden Dennis	Chair
Patricia Thomas	Treasurer & Secretary

### Bankers

Barclays Bank UK PLC

### Independent Examiner

Patrick Morrello, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

# Black Elders Day Centre of Gloucester

## Trustees' annual report for the year ended 31 March 2022

The trustees present their report and the unaudited financial statements for the year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Objectives and activities

The charity's objects as set out in its governing document are: to promote the welfare of the aged in any charitable manner within the county of Gloucestershire.

Black Elders Day Centre of Gloucester is situated in the heart of the Black and Ethnic Minority Community in the city. It delivers community care mainly (but not exclusively) to African Caribbean elders aged 50 and over, especially to the frail, elderly and disabled.

The charity provides community care directly and also helps fund other community care groups. Prior to the pandemic, directly provided services included running day care activities and a Meals on Wheels service. Day care included personal care, cooked lunch, social activity and mental stimulation, day trips and outings, adult education and health improvement activities. During the year under review and since, provision of some hot meals has recommenced, together with telephone support and a limited number of day trips, but the charity has not been able to restart day care or its full programme of regular activities due to a lack of suitable premises.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the welfare of the elderly and are undertaken to further the charity's charitable purposes for the public benefit.

Community care means providing services and support to people who are affected by problems of ageing, physical, sensory disability and mental health. Despite these challenges, elders choose to live their lives as independently as possible in their own homes or in a homely setting in the local community. Our ethos is to ensure that all community members have a right to live independent lives, with dignity and to be treated with respect.

Black Elders Day Centre of Gloucester is a provider of community care for the over 50's, mainly from the African Caribbean community, who are elderly, frail and those who have physical or mental health disabilities. It runs a Day Centre and also provides a community meals service (Meals on Wheels) for those who are housebound and unable to cook for themselves. The charity also funds other community care organisations including Ebony Carers.

Owing to the pandemic the charity's provision during the year and to date has been limited to providing a hot meal for the most vulnerable once a week, running occasional day trips, and regular telephone calls to check on the wellbeing of all service users. This will continue until we can go back to providing a twice weekly day care centre, providing respite for carers.

## Black Elders Day Centre of Gloucester Trustees' annual report for the year ended 31 March 2022

Our Day Centre services have been postponed since March 2020 owing to the pandemic. Our regular activities which we hope to resume as soon as safely possible included the following:

- Prior to the pandemic there were gatherings on Tuesdays and Thursdays when a cooked meal was served, and activities were provided such as dominoes, quizzes, board games and other entertainments
- Arranged for volunteers to read to the service users
- Every first Thursday of each month, we held a religious service
- Occasional day trips
- Twice monthly movement and exercise classes
- Visits to members who are ill in their homes or in hospital, when safe to do so

We are in talks with the management team of St Catherine Court with a view to resuming activities during 2023. Date as yet unknown, this is due to the site being a residential care home for the elderly and our own service users being elderly. We are all therefore mindful of Government Covid guidelines and restrictions, so must be sure there are procedures in place to keep everyone safe before we mutually agree to resume our activities at that site.

We held a successful Christmas party in December 2021 at the All Nations Community Centre. Food was served and there was also a raffle and video show. Food was delivered to service users and trustees who couldn't attend. Everyone had a Christmas card and (donated) goody bags of ingredients to make muffins, gingerbread, or pizza.

Another successful Christmas party was held in December 2022, and a number of meals were delivered to those who couldn't attend. Everyone received a goody bag with a Black Elders calendar, and treats.

A lot of our service users have been attending Ebony Carers' exercise sessions at a local social club on Wednesdays. We've also been arranging day trips using our minibus on Tuesdays to venues such as local garden centres, which carers attend.

### Financial review

The charity's income totalled £39,889 for the year (2021: £47,540) of which £34,000 was the Carer's grant from Gloucestershire County Council (2021: £34,000) and £5,887 furlough grant was received from HMRC (2021: £12,732). Since the charity's activities were curtailed by the pandemic, as in 2021, expenditure was only £32,789 (2021: £36,568) resulting in a surplus of £7,100 for the year (2021: £10,972).

At the year end the charity had net assets of £100,426 of which £10,221 were restricted funds and £90,205 were general undesignated funds. (2021: net assets of £93,326 of which £3,262 were restricted and £90,064 general funds.)

### Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that the level of unrestricted general funds, also known as free reserves, of £90,205 is appropriate given the risks faced by the charity and the sustainability of its different income streams. The risks include uncertainty about the future of the Day Centre and whether grant aid from Gloucestershire County Council will continue.

### Structure, governance and management

The charity is an unincorporated association governed by a constitution adopted on 19 February 1990 and amended on 5 July 2001.

## Black Elders Day Centre of Gloucester Trustees' annual report for the year ended 31 March 2022

Trustees are recruited from people who have an interest in advancing the objectives of Black Elders. They are appointed by vote at the Annual General Meeting.

The trustees are responsible for the strategic direction and policy of Black Elders. Prior to the Covid-19 pandemic lockdown from March 2020, the trustees would meet monthly. They first met again in person in August 2021, and then in December 2021 and have met since the year end.

All trustees give their time voluntarily and receive no benefits from the charity. The trustees do not claim expenses from the charity.

### Related parties and relationships with other organisations

The charity had previously worked with and helped fund two other community care organisations; Ebony Carers and Golden Years Luncheon Club. Quarterly grants totalling £9,500 were made to Ebony Carers during the year and a further £6,000 grant was made after the year end for the period to March 2022, which has been accrued in the accounts. The Carers Grant which the charity receives from Gloucestershire County Council funds the ongoing grants to Ebony Carers, but is no longer used to fund grants to Golden Years Luncheon Club as the club has not resumed since the pandemic. It was mutually agreed with the Council that Carers Grant funding that had previously been earmarked for Golden Years Luncheon Club would be reallocated to Ebony Carers to help with their ongoing activities.

Grants totalling £1,000 were also made to Gloucester Windrush Meal Venture, to top up the funding they receive from elsewhere. Their volunteers have been providing meals to beneficiaries in the community, including service users from Black Elders.

### Statement of responsibilities of the trustees

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees' annual report has been approved by the trustees on 26 / 01 / 2023 and signed on their behalf by



Linden Dennis

Chair of the Trustees

Independent examiner's report to the trustees of  
Black Elders Day Centre of Gloucester  
for the year ended 31 March 2022

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 6 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*P Morrello*

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

Date: 26 / 01 / 2023  
Date: .....

Black Elders Day Centre of Gloucester

Statement of Financial Activities  
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
<b>Income from:</b>							
Grants and donations	3	5,887	34,000	39,887	13,532	34,000	47,532
Investments	4	2	-	2	8	-	8
<b>Total income</b>		<b>5,889</b>	<b>34,000</b>	<b>39,889</b>	<b>13,540</b>	<b>34,000</b>	<b>47,540</b>
<b>Expenditure on:</b>							
Charitable activities	5	5,748	27,041	32,789	5,830	30,738	36,568
<b>Total expenditure</b>		<b>5,748</b>	<b>27,041</b>	<b>32,789</b>	<b>5,830</b>	<b>30,738</b>	<b>36,568</b>
<b>Net income/(expenditure) for the year</b>	7	<b>141</b>	<b>6,959</b>	<b>7,100</b>	<b>7,710</b>	<b>3,262</b>	<b>10,972</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>141</b>	<b>6,959</b>	<b>7,100</b>	<b>7,710</b>	<b>3,262</b>	<b>10,972</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		90,064	3,262	93,326	82,354	-	82,354
<b>Total funds carried forward</b>		<b>90,205</b>	<b>10,221</b>	<b>100,426</b>	<b>90,064</b>	<b>3,262</b>	<b>93,326</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Black Elders Day Centre of Gloucester

Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	11	-	1,234
<b>Current assets</b>			
Cash at bank and in hand		108,182	95,557
<b>Total current assets</b>		<b>108,182</b>	<b>95,557</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	12	(7,756)	(3,465)
<b>Net current assets</b>		<b>100,426</b>	<b>92,092</b>
<b>Total assets less current liabilities</b>		<b>100,426</b>	<b>93,326</b>
<b>Net assets</b>		<b>100,426</b>	<b>93,326</b>
<b>The funds of the charity:</b>			
Restricted income funds	13	10,221	3,262
Unrestricted income funds	14	90,205	90,064
<b>Total charity funds</b>		<b>100,426</b>	<b>93,326</b>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act

The notes on pages 8 to 15 form part of these accounts.

Approved by the trustees on 26 / 01 / 2023 and signed on their behalf by:



Linden Dennis, Chair of the Trustees

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a Basis of preparation**

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Black Elders Day Centre of Gloucester meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### **b Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

### **d Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**e Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g Tangible fixed assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicle	33%
---------------	-----

**h Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Legal status of the charity**

The charity is an unincorporated association governed by a constitution adopted 19th February 1990 as amended 5 July 2001. The registered office address is disclosed on page 1.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2022 (continued)

**3 Income from grants and donations**

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Gloucestershire CC - Carers grant	-	34,000	34,000	-	34,000	34,000
HMRC - CJRS grant	5,887	-	5,887	12,732	-	12,732
Donations	-	-	-	800	-	800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	5,887	34,000	39,887	13,532	34,000	47,532
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**4 Investment income**

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2022 (continued)

**5 Analysis of expenditure on charitable activities**

	Total 2022 £	Total 2021 £
Staff costs	10,541	21,238
Grants to community care givers (see note 6)	16,500	9,500
Premises	-	-
Food for beneficiaries	642	1,406
Motor vehicle costs	1,113	1,045
Event expenses	410	-
Insurance	335	327
Administration	1,054	979
Accountancy	660	600
Independent Examiner's fee	300	240
Depreciation	1,234	1,233
	<hr/>	<hr/>
	32,789	36,568
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	27,041	30,738
Unrestricted expenditure	5,748	5,830
	<hr/>	<hr/>
	32,789	36,568
	<hr/> <hr/>	<hr/> <hr/>

**6 Grants to community care givers**

Ebony Carers Group	15,500	9,500
Gloucester Windrush Meal Venture	1,000	-
	<hr/>	<hr/>
	16,500	9,500
	<hr/> <hr/>	<hr/> <hr/>

**7 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	1,234	1,233
Payroll bureau fees	270	270
Accountancy fees	660	600
Independent examiner's fee	300	240
	<hr/> <hr/>	<hr/> <hr/>

**8 Staff costs**

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	10,541	21,238
	<hr/>	<hr/>
	10,541	21,238
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of part time staff employed during the period was 4 (2021: 4).

The average full time equivalent number of staff employed during the period was 1 (2021: 1).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £ nil (2021: £ nil).

**9 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

Aggregate donations from related parties were £ nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil) other than as mentioned below.

A part time employee of the charity, employed under normal terms, is a sibling of one of the trustees.

**10 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2022 (continued)

**11 Fixed assets: tangible assets**

	Motor vehicle: Minibus £
<b>Cost</b>	
At 1 April 2021	3,700
	<hr/>
At 31 March 2022	3,700
	<hr/> <hr/>
<b>Depreciation</b>	
At 1 April 2021	2,466
Charge for the year	1,234
	<hr/>
At 31 March 2022	3,700
	<hr/> <hr/>
<b>Net book value</b>	
At 31 March 2022	-
	<hr/> <hr/>
<i>At 31 March 2021</i>	<i>1,234</i>
	<hr/> <hr/>

**12 Creditors: amounts falling due within one year**

	2022 £	2021 £
Creditors and accruals	7,756	3,465
	<hr/>	<hr/>
	7,756	3,465
	<hr/> <hr/>	<hr/> <hr/>

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2022 (continued)

**13 Analysis of movements in restricted funds**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Glos CC Carers grant	3,262	34,000	(27,041)	-	10,221
<b>Total</b>	<b>3,262</b>	<b>34,000</b>	<b>(27,041)</b>	<b>-</b>	<b>10,221</b>

**Comparative period**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Glos CC Carers grant	-	34,000	(30,738)	-	3,262
<b>Total</b>	<b>-</b>	<b>34,000</b>	<b>(30,738)</b>	<b>-</b>	<b>3,262</b>

**Name of  
restricted fund**

**Description, nature and purposes of the fund**

Gloucestershire CC - Carers grant finances a consortium of two groups (Black Elders Day Centre of Gloucester and Ebony Carers) and one individual who provide support to African-Caribbean elderly people and their carers in Gloucestershire.

**14 Analysis of movement in unrestricted funds**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	90,064	5,889	(5,748)	-	90,205
<b>Total</b>	<b>90,064</b>	<b>5,889</b>	<b>(5,748)</b>	<b>-</b>	<b>90,205</b>

**Comparative period**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	82,354	13,540	(5,830)	-	90,064
<b>Total</b>	<b>82,354</b>	<b>13,540</b>	<b>(5,830)</b>	<b>-</b>	<b>90,064</b>

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	90,205	-	10,221	100,426
<b>Total</b>	<b>90,205</b>	<b>-</b>	<b>10,221</b>	<b>100,426</b>
<b><i>Comparative period</i></b>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
<i>Tangible fixed assets</i>	<i>1,234</i>	<i>-</i>	<i>-</i>	<i>1,234</i>
<i>Net current assets/(liabilities)</i>	<i>92,092</i>	<i>-</i>	<i>-</i>	<i>92,092</i>
<b><i>Total</i></b>	<b><i>93,326</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>93,326</i></b>

**BLACK ELDERS DAY CENTRE OF GLOUCESTER**

England & Wales - Charity number 900388

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# Accounts

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# Black Elders Day Centre of Gloucester

Report and financial statements  
For the year ended 31 March 2021

## Black Elders Day Centre of Gloucester Reference and administration information

**Charity number** 900388  
**Registered office address** St Catherine Court, 2 Wheatstone Road, Gloucester GL1 4PX  
**Charity also known as** Black Elders

### Trustees

Trustees who served during the year and up to the date of this report were as follows:

Linden Dennis	Chair
Carol Rose	Treasurer & Secretary
Carlton Green	
Patricia Thomas	
Madge Sheppard	
Janet Mitchell	
Sharon Bryan	
Tina Fable	
Dona Woolf-Sekinger	

### Key management personnel

Linden Dennis	Chair
Carol Rose	Treasurer & Secretary

### Bankers

Barclays Bank UK PLC

### Independent Examiner

Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

# Black Elders Day Centre of Gloucester

## Trustees' annual report for the year ended 31 March 2021

The trustees present their report and the unaudited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Objectives and activities

The charity's objects as set out in its governing document are: to promote the welfare of the aged in any charitable manner within the county of Gloucestershire.

Black Elders Day Centre of Gloucester is situated in the heart of the Black and Ethnic Minority Community in the city. It delivers community care mainly (but not exclusively) to African Caribbean elders aged 50 and over, especially to the frail, elderly and disabled.

The charity provides community care directly and also helps fund other community care groups. The directly provided services include running day care activities and a Meals on Wheels service. Day care includes personal care, cooked lunch, social activity and mental stimulation, day trips and outings, adult education and health improvement activities.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the welfare of the elderly and are undertaken to further the charity's charitable purposes for the public benefit.

Community care means providing services and support to people who are affected by problems of ageing, physical, sensory disability and mental health. Despite these challenges, elders choose to live their lives as independently as possible in their own homes or in a homely setting in the local community. Our ethos is to ensure that all community members have a right to live independent lives, with dignity and to be treated with respect.

Black Elders Day Centre of Gloucester is a provider of community care for the over 50's, mainly from the African Caribbean community, who are elderly, frail and those who have physical or mental health disabilities. It runs a Day Centre and also provides a community meals service (Meals on Wheels) for those who are housebound and unable to cook for themselves. The charity also funds other community care organisations including Ebony Carers.

Owing to the pandemic the charity's provision during the year and to date has been limited to providing a hot meal for the most vulnerable once a week, and regular telephone calls to check on the well being of all service users. This will continue until we can go back to providing a twice weekly day care centre, providing respite for carers.

Our Day Centre services have been postponed since March 2020 owing to the pandemic. Our regular activities which we hope to resume as soon as safely possible include:

- Gatherings on Tuesdays and Thursdays when a cooked meal is served, and activities consist of dominoes, quizzes, board games and other entertainments

## Black Elders Day Centre of Gloucester Trustees' annual report for the year ended 31 March 2021

- Arranging for volunteers to read to the service users
- Every first Thursday of each month, holding a religious service
- Occasional day trips
- Twice monthly movement and exercise classes
- Visits to members who are ill in their homes or in hospital, when safe to do so

We are in talks with the management team of St Catherine Court with a view to resuming activities during 2022. Date as yet unknown, this is due to the site being a residential care home for the elderly and our own service users being elderly. We are all therefore mindful of Government Covid guidelines and restrictions, so must be sure there are procedures in place to keep everyone safe before we mutually agree to resume our activities at that site.

We held a successful Christmas party in December 2021 at the All Nations Community Centre. Food was served and there was also a raffle and video show. Food was delivered to service users and trustees who couldn't attend. Everyone had a Christmas card and (donated) goody bags of ingredients to make muffins, gingerbread, or pizza.

### Financial review

The charity's income totalled £47,540 for the year (2020: £48,125) of which £34,000 was Carer's grant from Gloucestershire County Council (2020: £34,000) and £12,732 furlough grant was received from HMRC (2020: £nil). Because the charity's activities were curtailed by the pandemic expenditure was only £10,972 (2020: £53,318) resulting in a surplus of £10,972 for the year (2020: deficit of £5,193).

At the year end the charity had net assets of £93,326 of which £3,264 were restricted funds and £90,064 were general undesignated funds. (2020: net assets of £82,354 all being general nil restricted, £82,354 general funds.)

### Reserves policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that the level of unrestricted general funds, also known as free reserves, of £90,064 is appropriate given the risks faced by the charity and the sustainability of its different income streams. The risks include uncertainty about the future of the Day Centre and whether grant aid from Gloucestershire County Council will continue.

### Structure, governance and management

The charity is an unincorporated association governed by a constitution adopted on 19 February 1990 and amended on 5 July 2001.

Trustees are recruited from people who have an interest in advancing the objectives of Black Elders. They are appointed by vote at the Annual General Meeting.

The trustees are responsible for the strategic direction and policy of Black Elders. Prior to the Covid-19 pandemic lockdown from March 2020, the trustees would meet monthly. They were unable to meet in person during the year, but have met since the year end on two occasions.

All trustees give their time voluntarily and receive no benefits from the charity. The trustees do not claim expenses from the charity.

**Black Elders Day Centre of Gloucester  
Trustees' annual report for the year ended 31 March 2021**

**Related parties and relationships with other organisations**

The charity works with and helps fund two other community care organisations; Ebony Carers and Golden Years. Quarterly grants totalling £9,500 were made to Ebony Carers during the year but Golden Years Lunch Club was not able to operate owing to the pandemic.

**Statement of responsibilities of the trustees**

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

06 / 02 / 2022

The trustees' annual report has been approved by the trustees on ..... and signed on their behalf by



Linden Dennis

Chair of the Trustees

Independent examiner's report to the trustees of  
Black Elders Day Centre of Gloucester  
for the year ended 31 March 2021

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 5 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

08 / 02 / 2022

Date: .....

Black Elders Day Centre of Gloucester

Statement of Financial Activities  
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
<b>Income from:</b>							
Grants and donations	3	13,532	34,000	47,532	2,288	34,000	36,288
Charitable activities	4	-	-	-	11,810	-	11,810
Investments	5	8	-	8	27	-	27
<b>Total income</b>		<b>13,540</b>	<b>34,000</b>	<b>47,540</b>	<b>14,125</b>	<b>34,000</b>	<b>48,125</b>
<b>Expenditure on:</b>							
Charitable activities	6	5,830	30,738	36,568	19,318	34,000	53,318
<b>Total expenditure</b>		<b>5,830</b>	<b>30,738</b>	<b>36,568</b>	<b>19,318</b>	<b>34,000</b>	<b>53,318</b>
<b>Net income/(expenditure) for the year</b>	8	<b>7,710</b>	<b>3,262</b>	<b>10,972</b>	<b>(5,193)</b>	<b>-</b>	<b>(5,193)</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>7,710</b>	<b>3,262</b>	<b>10,972</b>	<b>(5,193)</b>	<b>-</b>	<b>(5,193)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		82,354	-	82,354	87,547	-	87,547
<b>Total funds carried forward</b>		<b>90,064</b>	<b>3,262</b>	<b>93,326</b>	<b>82,354</b>	<b>-</b>	<b>82,354</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Black Elders Day Centre of Gloucester

Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
<b>Fixed assets</b>			
Tangible assets	12	1,234	2,467
<b>Current assets</b>			
Cash at bank and in hand		95,557	79,887
<b>Total current assets</b>		<b>95,557</b>	<b>79,887</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	13	(3,465)	-
<b>Net current assets</b>		<b>92,092</b>	<b>79,887</b>
<b>Total assets less current liabilities</b>		<b>93,326</b>	<b>82,354</b>
<b>Net assets</b>		<b>93,326</b>	<b>82,354</b>
<b>The funds of the charity:</b>			
Restricted income funds	14	3,262	-
Unrestricted income funds	15	90,064	82,354
<b>Total charity funds</b>		<b>93,326</b>	<b>82,354</b>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act

The notes on pages 7 to 14 form part of these accounts.

Approved by the trustees on 06 / 02 / 2022 and signed on their behalf by:



Linden Dennis, Chair of the Trustees

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a Basis of preparation**

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Black Elders Day Centre of Gloucester meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### **b Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

### **d Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**e Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g Tangible fixed assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicle	33%
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**h Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Legal status of the charity**

The charity is an unincorporated association governed by a constitution adopted 19th February 1990 as amended 5 July 2001. The registered office address is disclosed on page 1.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2021 (continued)

**3 Income from grants and donations**

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Gloucestershire CC - Carers grant	-	34,000	34,000	-	34,000	34,000
HMRC - CJRS grant	12,732	-	12,732	-	-	-
Other grants	-	-	-	2,288	-	2,288
Donations	800	-	800	-	-	-
<b>Total</b>	<b>13,532</b>	<b>34,000</b>	<b>47,532</b>	<b>2,288</b>	<b>34,000</b>	<b>36,288</b>

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Contributions by participants	-	-	-	8,965	-	8,965
Gloucestershire CC - GAP payments	-	-	-	2,300	-	2,300
Fundraising	-	-	-	545	-	545
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,810</b>	<b>-</b>	<b>11,810</b>

**5 Investment income**

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2021 (continued)

**6 Analysis of expenditure on charitable activities**

	Total 2021 £	Total 2020 £
Staff costs	21,238	23,527
Grants to community care organisations (see note 8)	9,500	15,500
Premises	-	3,804
Food for beneficiaries	1,406	4,825
Motor vehicle costs	1,045	1,610
Insurance	327	1,386
Administration	979	1,433
Accountancy	600	-
Independent Examiner's fee	240	-
Depreciation	1,233	1,233
	<hr/>	<hr/>
	36,568	53,318
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	30,738	34,000
Unrestricted expenditure	5,830	19,318
	<hr/>	<hr/>
	36,568	53,318
	<hr/> <hr/>	<hr/> <hr/>

**7 Grants to community care organisations**

Ebony Carers Group	9,500	10,500
Golden Years Luncheon Club	-	5,000
	<hr/>	<hr/>
	9,500	15,500
	<hr/> <hr/>	<hr/> <hr/>

**8 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	1,233	1,233
Payroll bureau fees	270	-
Accountancy fees	600	-
Independent examiner's fee	240	-
	<hr/> <hr/>	<hr/> <hr/>

**9 Staff costs**

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	21,238	23,526
	<hr/>	<hr/>
	21,238	23,526
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of part time staff employed during the period was 4 (2020: 4).

The average full time equivalent number of staff employed during the period was 1 (2020: 1).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £ nil (2020: £ nil).

**10 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

Aggregate donations from related parties were £ nil (2020: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil) other than as mentioned below.

A part time employee of the charity, employed under normal terms, is a sibling of one of the trustees.

**11 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2021 (continued)

**12 Fixed assets: tangible assets**

	Motor vehicle: Minibus	
<b>Cost</b>	£	
At 1 April 2020	3,700	
	<hr/>	
At 31 March 2021	3,700	
	<hr/> <hr/>	
<b>Depreciation</b>		
At 1 April 2020	1,233	
Charge for the year	1,233	
	<hr/>	
At 31 March 2021	2,466	
	<hr/> <hr/>	
<b>Net book value</b>		
At 31 March 2021	1,234	
	<hr/> <hr/>	
<i>At 31 March 2020</i>	<i>2,467</i>	
	<hr/> <hr/>	

**13 Creditors: amounts falling due within one year**

	2021	2020
	£	£
Creditors and accruals	3,465	-
	<hr/>	<hr/>
	3,465	-
	<hr/> <hr/>	<hr/> <hr/>

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2021 (continued)

**14 Analysis of movements in restricted funds**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Glos CC Carers grant	-	34,000	(30,738)	-	3,262
<b>Total</b>	<b>-</b>	<b>34,000</b>	<b>(30,738)</b>	<b>-</b>	<b>3,262</b>

**Comparative period**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Glos CC Carers grant	-	34,000	(34,000)	-	-
<b>Total</b>	<b>-</b>	<b>34,000</b>	<b>(34,000)</b>	<b>-</b>	<b>-</b>

**Name of  
restricted fund**

**Description, nature and purposes of the fund**

Gloucestershire CC - Carers grant	finances a consortium of three groups (Black Elders Day Centre of Gloucester, Ebony Carers group and Golden Years Luncheon Club) who provide support to African-Caribbean elderly people and their carers in Gloucestershire.
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**15 Analysis of movement in unrestricted funds**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	82,354	13,540	(5,830)	-	90,064
<b>Total</b>	<b>82,354</b>	<b>13,540</b>	<b>(5,830)</b>	<b>-</b>	<b>90,064</b>

**Comparative period**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	87,547	14,125	(19,318)	-	82,354
<b>Total</b>	<b>87,547</b>	<b>14,125</b>	<b>(19,318)</b>	<b>-</b>	<b>82,354</b>

Black Elders Day Centre of Gloucester

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	1,234	-	-	1,234
Net current assets/(liabilities)	88,830	-	3,262	92,092
<b>Total</b>	<b>90,064</b>	<b>-</b>	<b>3,262</b>	<b>93,326</b>
<b>Comparative period</b>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Tangible fixed assets</i>	<i>2,467</i>	<i>-</i>	<i>-</i>	<i>2,467</i>
<i>Net current assets/(liabilities)</i>	<i>79,887</i>	<i>-</i>	<i>-</i>	<i>79,887</i>
<b>Total</b>	<b>82,354</b>	<b>-</b>	<b>-</b>	<b>82,354</b>