

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

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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.

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

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

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.

Notes to the accounts for the year ended 31 March 2021 (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%
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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.

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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	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	13,532	34,000	47,532	2,288	34,000	36,288
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	-	-	11,810	-	11,810
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

5 Investment income

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

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/>
Restricted expenditure	30,738	34,000
Unrestricted expenditure	5,830	19,318
	<hr/>	<hr/>
	36,568	53,318
	<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/>

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/>

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/>

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.

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

12 Fixed assets: tangible assets

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

13 Creditors: amounts falling due within one year

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

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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
Total	-	34,000	(30,738)	-	3,262

Comparative period

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

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
Total	82,354	13,540	(5,830)	-	90,064

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
Total	87,547	14,125	(19,318)	-	82,354

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	90,064	-	3,262	93,326
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Comparative period</i>				
	<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>
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	<i>82,354</i>	<i>-</i>	<i>-</i>	<i>82,354</i>
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