

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 16/06/24 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 £
Income from:							
Grants and donations	3	34,060	-	34,060	5,887	34,000	39,887
Investments	4	40	-	40	2		2
Total income		34,100	-	34,100	5,889	34,000	39,889
Expenditure on:							
Charitable activities	5	34,904	-	34,904	5,748	27,041	32,789
Total expenditure		34,904	-	34,904	5,748	27,041	32,789
Net income/(expenditure) for the year	7	(804)	-	(804)	141	6,959	7,100
Transfer between funds		10,221	(10,221)	-	-	-	-
Net movement in funds for the year		9,417	(10,221)	(804)	141	6,959	7,100
Reconciliation of funds							
Total funds brought forward		90,205	10,221	100,426	90,064	3,262	93,326
Total funds carried forward		99,622	-	99,622	90,205	10,221	100,426

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

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%
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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 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	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	34,060	-	34,060	5,887	34,000	39,887
	<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 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
	<u>34,904</u>	<u>32,789</u>
Restricted expenditure	-	27,041
Unrestricted expenditure	<u>34,904</u>	<u>5,748</u>
	<u>34,904</u>	<u>32,789</u>

6 Grants to community care givers

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

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
	<u></u>	<u></u>

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/>

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/>
Depreciation	
At 1 April 2022	3,700
Charge for the year	-
	<hr/>
At 31 March 2023	3,700
	<hr/>
Net book value	
At 31 March 2023	-
	<hr/>
At 31 March 2022	-
	<hr/>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Creditors and accruals	1,630	7,756
	<hr/>	<hr/>
	1,630	7,756
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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)	-
Total	10,221	-	-	(10,221)	-

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
Total	3,262	34,000	(27,041)	-	10,221

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
Total	90,205	34,100	(34,904)	10,221	99,622

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
Total	90,064	5,889	(5,748)	-	90,205

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