

(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:

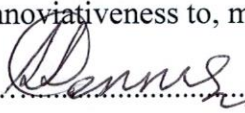
Throughout these difficult periods, The minibus have become a veritable indispensable lifeline, being used on the members behalf as a means of transportation, safely to and from various venues: to exercise sessions; various excursion to places of community interest, garden-centre trips etc... ..All designed 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: 26/05/25
(Chair., of the trustees)

BLACK ELDERS DAY CENTRE OF GLOUCESTER

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

CHARITY NUMBER 900388

BLACK ELDERS DAY CENTRE OF GLOUCESTER

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST 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 31ST MARCH 2024

I report on the accounts of the charity for the year ended 31st 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 31ST MARCH 2024

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

BLACK ELDERS DAY CENTRE OF GLOUCESTER

BALANCE SHEET

AS AT 31ST MARCH 2024

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

The Funds of the Charity

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

For the financial year ended 31st 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

2025

BLACK ELDERS DAY CENTRE OF GLOUCESTER
NOTES TO THE ACCOUNTS
YEAR ENDED 31st 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 31st 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%
---------------	-----

(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 31st MARCH 2024 - continued

2. Legal Status of the Charity

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

BLACK ELDERS DAY CENTRE OF GLOUCESTER

BALANCE SHEET

AS AT 31ST MARCH 2024


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

The Funds of the Charity

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

For the financial year ended 31st 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