

BLACK ELDERS DAY CENTRE OF GLOUCESTER

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

CHARITY NUMBER 900388

BLACK ELDERS DAY CENTRE OF GLOUCESTER

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST 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 31ST MARCH 2025

I report on the accounts of the charity for the year ended 31st 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 31ST 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 20th and the 21st 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 1st 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: 17th January 2026

BLACK ELDERS DAY CENTRE OF GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2025

	Note	2025 £	2024 £
INCOME			
		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 31ST MARCH 2025

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

For the financial year ended 31st 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
17th January 2026

BLACK ELDERS DAY CENTRE OF GLOUCESTER
NOTES TO THE ACCOUNTS
YEAR ENDED 31st 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 31st 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 19th February 1990 as amended 5th July 2001. The registered office address is disclosed on page 1.