



BLACK ELDERS DAY CENTRE OF GLOUCESTER

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2016**

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BLACK ELDERS DAY CENTRE OF GLOUCESTER

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2016

1. REFERENCE AND ADMINISTRATIVE DETAILS

Address St. Catherine Court,
2 Wheatstone Road
Gloucester,
GL1 4PX

Telephone 01452 311388

Charity registration number 900388

Management Committee (i.e. trustees)

Chair Linden Dennis
Treasurer Carol Rose
Other trustees Viv Thwaites
Raston Williams
Carlton Green
Bernard Westcarr
Patricia Thomas
Madge Sheppard
Janet Mitchell

Bankers Barclays Bank
Southgate Street
Gloucester
GL1 5AH

Independent examiner JB Price
1b Oxford Street
Cheltenham
Gloucestershire
GL52 6DT

2. STRUCTURE, MANAGEMENT AND GOVERNANCE

Governing Document

Black Elders Day Centre of Gloucester ("Black Elders") is an unincorporated association governed by a constitution adopted 19th February 1990 as amended 5 July 2001.

Trustees

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.

Organisational Structure

Trustees meet monthly and are responsible for the strategic direction and policy of the Black Elders.

3. OBJECTS, AIMS AND ACTIVITIES

Objects

Black Elders operates within the county of Gloucestershire and delivers day care to African Caribbean elders, (but not exclusively) aged 50 and over, especially to the frail, elderly and disabled by providing day care services twice weekly. Day care includes personal care, cooked lunch, social activity and mental stimulation, day trips and outings, adult education and health improvement activities.

Activities

Community Care means providing services and support to people who are affected by problems of aging, 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. The Black Elders Day Centre is a provider of community care based in St. Catherine Court, Wheatstone Road. It is a registered Charity and is sited in the heart of the Black and Ethnic Minority Community. Staff and Volunteers have worked to make the place as homely as possible.

The Centre provides services for the over 50's who are elderly, frail and those who have physical or mental health disabilities. The Centre also provides a Community Meals service (Meals on Wheels) for those who are housebound and unable to cook for themselves. An important Respite break is also provided for Carers for two days a week.

Our ethos is to ensure that all members have a right to live independent lives, with dignity and to be treated with respect.

4. ACHIEVEMENTS AND PERFORMANCE

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

Activities include

- A gathering on Tuesdays and Thursdays when a cooked meal is served and activities consist of dominoes, quizzes, board games and other entertainments.
- We arrange for volunteers to read to the service users.
- Every first Thursday of each month, we hold a religious service.
- Occasional day trips.
- Twice monthly movement and exercise classes
- Visits to members who are ill in their homes or in hospital.

5. FINANCIAL REVIEW

Performance in the year

The financial affairs are summarised in the Statement of Financial Activities on page 5.

Reserves Policy

Reserves are held to ensure Black Elders is well placed to meet future demands on its resources. Following the transfer of the designated fund to general reserves, the trustees consider the level of reserves to be adequate.

6. FUTURE PLANS

The Day Centre will continue with existing provisions.

7. STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' 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 details of incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company, and enable them to ensure that the financial statements comply with relevant legislation. 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.

On behalf of the Trustees

Carol Rose
Treasurer
7 July 2016

BLACK ELDERS DAY CENTRE OF GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

YEAR ENDED 31 MARCH 2016

	Notes	2016			2015		
		Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Income from:							
Donations and legacies	2	674	34,000	34,674	1,427	34,000	35,427
Charitable activities	3	9,510	-	9,510	7,159	-	7,159
Trading activities		939	-	939	919	-	919
Investments	4	10	-	10	8	-	8
Total		11,133	34,000	45,133	9,513	34,000	43,513
Expenditure on:							
Charitable activities	5	5,255	34,000	39,255	6,084	34,000	40,084
Total		5,255	34,000	39,255	6,084	34,000	40,084
Net income (expenditure)		5,878	-	5,878	3,429	-	3,429
Reconciliation of funds:							
Funds brought forward		69,555	-	69,555	66,126	-	66,126
Funds carried forward		75,433	-	75,433	69,555	-	69,555

BLACK ELDERS DAY CENTRE OF GLOUCESTER

BALANCE SHEET AS AT 31 MARCH 2016

		2016		2015	
	Note	£	£	£	£
Fixed assets					
Tangible assets	6		-		-
Current assets					
Debtors		14,750		14,750	
Cash at bank and in hand		<u>67,683</u>		<u>61,805</u>	
		82,433		76,555	
Creditors: amounts falling due within one year	7	<u>(7,000)</u>		<u>(7,000)</u>	
Net current assets			75,433		69,555
Net assets	8		<u>75,433</u>		<u>69,555</u>
Represented by:					
Accumulated funds:					
General fund			75,433		69,555
Restricted funds			-		-
	9		<u>75,433</u>		<u>69,555</u>

These accounts were approved by the trustees on 7 July 2016 and are signed on their behalf by:

Carol Rose
Treasurer

BLACK ELDERS DAY CENTRE OF GLOUCESTER

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2016

1. Accounting Policies

Basis of accounting

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) (effective 1 January 2015), as amended by Update Bulletin 1 published in February 2016. The policies adopted for items which are judged material to the financial statements are as follows:

Incoming resources

Voluntary income is recognised as income when received. Where applicable, associated income tax recovery is recognised when the recovery is receivable. Grants, where related to performance, are recognised as income when the right to income is earned. Interest is recognised as income when receivable. No monetary value is ascribed to donations of general volunteer time.

Resources expended

Costs of activities in furtherance of the charity's objects comprise those costs incurred by the charity as a result of the delivery of its service. Costs of generating funds comprise the costs associated with attracting voluntary income. Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

Fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost less depreciation.

Depreciation is generally calculated so that the cost of tangible fixed assets less their residual value are written off over their estimated useful lives. Equipment purchased using restricted funds is charged as an expense in the year of acquisition. Assets under construction are not depreciated until they are brought into use. The following depreciation rates apply:

Equipment	25% written down value
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Funds

Restricted funds represent the funds specifically earmarked for purposes specified by the donor.

Unrestricted funds are funds which can be utilised at the discretion of the trustees.

BLACK ELDERS DAY CENTRE OF GLOUCESTER

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2016 (continued)

2. Donations and legacies

	2016			2015
	General Funds £	Restricted Funds £	Total £	Total £
Carers Special Grant	-	34,000	34,000	34,000
Other grants	674	-	674	1,427
	674	34,000	34,674	35,427

3. Resources expended on charitable activities

	2016			2015
	General Funds £	Restricted Funds £	Total £	Total £
Staff costs	-	12,618	12,618	15,407
Rent and services	-	3,763	3,763	3,540
Sub-grants re Carers Special Grant	-	15,500	15,500	13,000
Food	3,290	-	3,290	3,425
Travel costs	-	1,225	1,225	1,062
Depreciation	-	-	-	787
Insurance	294	-	294	290
Resources and training	790	-	790	882
Administration	-	650	650	592
Independents examiners' fee	500	-	500	500
Other	381	244	625	599
	5,255	34,000	39,255	40,084

There was no remuneration or expenses paid to trustees during the year

BLACK ELDERS DAY CENTRE OF GLOUCESTER

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2016 (continued)

6. Tangible fixed assets

	Equipment
Cost	£
As at 1 April 2015	7,341
Additions	-
As at 31 March 2016	<u>7,341</u>
Depreciation	
As at 1 April 2015	7,341
Provided in year	-
As at 31 March 2016	<u>7,341</u>
Net book value	
As at 31 March 2016	<u><u>-</u></u>
As at 31 March 2015	<u><u>-</u></u>

7. Creditors: amounts falling due within one year

	2016	2015
	£	£
Other creditors and accruals	<u>7,000</u>	<u>7,000</u>

8. Analysis of net assets between funds

	General Fund	Restricted Fund	Total
	£	£	£
Tangible fixed assets	-	-	-
Current assets	82,433	-	82,433
Current liabilities	(7,000)	-	(7,000)
As at 31 March 2016	<u>75,433</u>	<u>-</u>	<u>75,433</u>

9. Movement in funds

	Opening balance	Incoming resources	Outgoing resources	Closing balance
	£	£	£	£
Restricted fund	-	34,000	(34,000)	-
General Fund	69,555	11,133	(5,255)	75,433
Total funds	<u>69,555</u>	<u>45,133</u>	<u>(39,255)</u>	<u>75,433</u>

The restricted fund is to set up to fund a consortium of three groups (Black Elders Day Centre of Gloucester, Ebony Carers group and Golden Years Luncheon Club) in order to provide support to the African Caribbean Elders and their carers in Gloucestershire.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACK ELDERS DAY CENTRE OF GLOUCESTER

I report on the accounts of Black Elders Day Centre of Gloucester for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of trustee 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 the seeking of explanations from you as 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:

- 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 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JB Price
Chartered Accountant
1b Oxford Street, Cheltenham, GL52 6DT
www.johnprice.org.uk

7 July 2016