



BLACK ELDERS DAY CENTRE OF GLOUCESTER

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2017**

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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
3 November 2017

BLACK ELDERS DAY CENTRE OF GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

YEAR ENDED 31 MARCH 2017

	Notes	2017			2016		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Fund	Funds	Funds	Fund	Funds	Funds
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	-	34,000	34,000	674	34,000	34,674
Charitable activities		13,411	-	13,411	9,510	-	9,510
Trading activities		1,351	-	1,351	939	-	939
Investments		10	-	10	10	-	10
Total		14,772	34,000	48,772	11,133	34,000	45,133
Expenditure on:							
Charitable activities	4	5,347	34,000	39,347	5,255	34,000	39,255
Total		5,347	34,000	39,347	5,255	34,000	39,255
Net income (expenditure)		9,425	-	9,425	5,878	-	5,878
Reconciliation of funds:							
Funds brought forward		75,433	-	75,433	69,555	-	69,555
Funds carried forward		84,858	-	84,858	75,433	-	75,433

BLACK ELDERS DAY CENTRE OF GLOUCESTER

BALANCE SHEET AS AT 31 MARCH 2017

		2017		2016	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5		467		-
Current assets					
Debtors			-	14,750	
Cash at bank and in hand		84,791		67,683	
		<u>84,791</u>		<u>82,433</u>	
Creditors: amounts falling due within one year					
	6	<u>(400)</u>		<u>(7,000)</u>	
Net current assets			84,391		75,433
Net assets	7		<u>84,858</u>		<u>75,433</u>
Represented by:					
Accumulated funds:					
General fund			84,858		75,433
Restricted funds			-		-
	8		<u>84,858</u>		<u>75,433</u>

These accounts were approved by the trustees on 3 November 2017 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 2017

1. Status

Black Elders is an unincorporated association; it is also a registered charity whose activities are intended to be for the public benefit. ☐

2. Accounting Policies

Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going Concern

After making enquiries, the trustees are not aware of any material uncertainties that cast doubt on going concern and have a reasonable expectation that the Charity will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

Income

Voluntary income is recognised as income when received. 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.

Expenditure

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.

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. Equipment is depreciated over three years.

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 2017 (continued)

3. Donations and legacies

	2017			2016
	General Funds £	Restricted Funds £	Total £	Total £
Carers Special Grant	-	34,000	34,000	34,000
Other grants	-	-	-	674
	-	34,000	34,000	34,674

4. Resources expended on charitable activities

	2017			2016
	General Funds £	Restricted Funds £	Total £	Total £
Staff costs	-	13,649	13,649	12,618
Rent and services	-	3,852	3,852	3,763
Sub-grants re Carers Special Grant	-	15,500	15,500	15,500
Food	3,622	-	3,622	3,290
Travel costs	-	491	491	1,225
Depreciation	233	-	233	-
Insurance	307	-	307	294
Resources and training	659	-	659	790
Administration	32	508	540	650
Independents examiner's fee	400	-	400	500
Other	94	-	94	625
	5,347	34,000	39,347	39,255

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 2017 (continued)

5. Tangible fixed assets

	Equipment
Cost	£
As at 1 April 2016	7,341
Additions	700
As at 31 March 2017	<u>8,041</u>
Depreciation	
As at 1 April 2016	7,341
Provided in year	233
As at 31 March 2017	<u>7,574</u>
Net book value	
As at 31 March 2017	<u>467</u>
As at 31 March 2016	<u>-</u>

6. Creditors: amounts falling due within one year

	2017	2016
	£	£
Other creditors and accruals	<u>400</u>	<u>7,000</u>

7. Analysis of net assets between funds

	General	Restricted	Total
	Fund	Fund	
	£	£	£
Tangible fixed assets	467	-	467
Current assets	84,791	-	84,791
Current liabilities	(400)	-	(400)
As at 31 March 2017	<u>84,858</u>	<u>-</u>	<u>84,858</u>

8. Movement in funds

	Opening	Incoming	Outgoing	Closing
	balance	resources	resources	balance
	£	£	£	£
Restricted fund	-	34,000	(34,000)	-
General Fund	75,433	14,772	(5,347)	84,858
Total funds	<u>75,433</u>	<u>48,772</u>	<u>(39,347)</u>	<u>84,858</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 2017 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

3 November 2017