



BLACK ELDERS DAY CENTRE OF GLOUCESTER

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2019**

CONTENTS

	Page
Trustees' annual report	1
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7
Independent examiner's report	10

BLACK ELDERS DAY CENTRE OF GLOUCESTER

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

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 Carlton Green
Patricia Thomas
Madge Sheppard
Janet Mitchell
Sharon Bryan
Tina Fable
Dona Woolf-Sekinger

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 a twice weekly day care centre. 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 general reserves (£87,547) 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
11 December 2019

BLACK ELDERS DAY CENTRE OF GLOUCESTER

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

YEAR ENDED 31 MARCH 2019

	Notes	2019			2018		
		Unrestricted Fund £	Restricted Funds £	Total Funds £	Unrestricted Fund £	Restricted Funds £	Total Funds £
Income from:							
Donations and legacies	3	-	34,000	34,000	-	34,000	34,000
Charitable activities		12,302	-	12,302	12,742	-	12,742
Trading activities		1,510	-	1,510	883	-	883
Investments		26	-	26	10	-	10
Total		13,838	34,000	47,838	13,635	34,000	47,635
Expenditure on:							
Charitable activities	4	14,422	34,000	48,422	10,362	34,000	44,362
Total		14,422	34,000	48,422	10,362	34,000	44,362
Net income		(584)	-	(584)	3,273	-	3,273
Reconciliation of funds:							
Funds brought forward		88,131	-	88,131	84,858	-	84,858
Funds carried forward		87,547	-	87,547	88,131	-	88,131

BLACK ELDERS DAY CENTRE OF GLOUCESTER

BALANCE SHEET AS AT 31 MARCH 2019

		2019		2018	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5		-		234
Current assets					
Debtors		8,851		-	
Cash at bank and in hand		<u>82,971</u>		<u>88,297</u>	
		91,822		88,297	
Creditors: amounts falling due within one year	6	<u>(4,275)</u>		<u>(400)</u>	
Net current assets			87,547		87,897
Net assets	7		<u>87,547</u>		<u>88,131</u>
Represented by:					
Accumulated funds:					
General fund			87,547		88,131
Restricted funds			-		-
	8		<u>87,547</u>		<u>88,131</u>

These accounts were approved by the trustees on 11 December 2019 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 2019

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 2019 (continued)

3. Donations and legacies

	2019			2018
	General Funds £	Restricted Funds £	Total £	Total £
Carers Special Grant	-	34,000	34,000	34,000
Other grants	-	-	-	-
	-	34,000	34,000	34,000

4. Resources expended on charitable activities

	2019			2018
	General Funds £	Restricted Funds £	Total £	Total £
Staff costs	3,198	14,160	17,358	13,487
Rent and services	-	4,340	4,340	3,740
Sub-grants re Carers Special Grant	-	15,500	15,500	15,500
Food	4,402	-	4,402	3,656
Travel costs	3,337	-	3,337	3,182
Depreciation	234	-	234	233
Insurance	313	-	313	315
Resources and training	527	-	527	3,160
Administration	736	-	736	689
Independents examiner's fee	400	-	400	400
	13,147	34,000	47,147	44,362

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 2019 (continued)

5. Tangible fixed assets

	Equipment
Cost	£
As at 1 April 2018	8,041
Additions	-
As at 31 March 2019	<u>8,041</u>
Depreciation	
As at 1 April 2018	7,807
Provided in year	<u>234</u>
As at 31 March 2019	<u>8,041</u>
Net book value	
As at 31 March 2019	<u>-</u>
As at 31 March 2018	<u>234</u>

6. Creditors: amounts falling due within one year

	2019	2018
	£	£
Other creditors and accruals	<u>4,275</u>	<u>400</u>

7. Analysis of net assets between funds

	General Fund	Restricted Fund	Total
	£	£	£
Tangible fixed assets	-	-	-
Current assets	91,822	-	91,822
Current liabilities	(4,275)	-	(4,275)
As at 31 March 2019	<u>87,547</u>	<u>-</u>	<u>87,547</u>

8. Movement in funds

	Opening balance	Incoming resources	Outgoing resources	Closing balance
	£	£	£	£
Restricted fund	-	34,000	(34,000)	-
General Fund	88,131	13,838	(14,422)	87,547
Total funds	<u>88,131</u>	<u>47,838</u>	<u>(48,422)</u>	<u>87,547</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 ('the Trust') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Responsibilities and basis of the report

As the Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Charities Act 2011 ('the 2011 Act'). You are satisfied that the accounts of the Trust are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts carried out under section 65 of the 2008 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act and the Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2008 Act and the 2011 Act; or
4. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn 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

11 December 2019