

Brendoncare Clubs

Report and Financial Statements

31 March 2023



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COMPANIES HOUSE

Brendoncare Clubs

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Company no: 04360281

Charity no: 1091384


BrendonCare

Brendoncare Clubs

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For the year ended 31 March 2023

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Brendoncare Clubs

Reference and administrative details

For the year ended 31 March 2023

Company number 4360281
Country of incorporation England & Wales

Charity number 1091384
Country of registration England & Wales

Registered office and operational address The Old Malthouse, Victoria Road, Winchester, Hampshire, SO23 7DU

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Lee-Ann Fenge	Chair of Board
Abigail Barkham	
Nick Bosanquet	
Sarah Hobhouse	
Helen Roberts	From 26th April 2022
Jane Williams	From 26th April 2022

Principal staff	Marianne Wanstall	Chief Executive
	Marianne Wanstall	Company Secretary
	Samantha Agnew	Director of Charitable Impact and Community Services

Bankers Lloyds Bank
Winchester SO23 9BU

Solicitors Coffin Mew LLP
Lakeside, North Harbour
Portsmouth, Hampshire, PO6 3EN

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2023

The Trustees present their report and the audited financial statements for the year ended 31 March 2023.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objects and aims

Brendoncare Clubs' mission is to care for older people with dignity and respect and to tackle social isolation through the provision of friendship and well-being clubs.

The main aims of Brendoncare Clubs are to counteract loneliness and social isolation amongst older people living in their own homes, to give them an opportunity to meet others in a welcoming and friendly environment, with the support of our dedicated team of volunteers.

Objectives and activities

The Charity provides clubs that seek to improve the well-being of older people. The Charity works with a large number of volunteers and relies on the support of fundraising. Brendoncare Clubs actively promotes partnership working to deliver our aims.

The Trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work within the last twelve months. The Trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it exists to help. The review also helps the Trustees ensure the Charity's aims, objectives and activities remained focused on its stated purposes.

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

Achievements and performance

Achievements against Brendoncare Clubs' objectives for the year ended 31 March 2023 are listed below:

What we said we would achieve	What we have done
Launch Community Membership to expand the breadth of our services to existing and new members.	<p>During the year we launched Brendoncare Community Membership to provide all-inclusive access to all our community-based services including community clubs, online clubs (such as our live cooking for one events, and our Italian culture club hosted by a volunteer in Rome), information sessions, telephone and digital support, events and discount benefits on respite stays in our care homes. Paying members currently contribute £12 per month to use the services as much as they wish. Many people are also identified as being eligible for free membership through our access fund.</p> <p>We currently have around 560 registered members, and this number will continue to increase as we fully re-open our community clubs. We continue to support a further 600 who are yet to return to our services fully as we phase our re-opening.</p>

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2023

What we said we would achieve	What we have done
Expansion of the clubs open after Covid.	We continued the safe opening of clubs after the pandemic increasing from 34 in March 2022 to 74 by March 2023. The training and support to ensure volunteers were able to support staff with running clubs also continued.
Offer more outings, events and information sessions alongside regular club sessions to promote independence and friendships across clubs in any one area	There were a range of face to face and online events run providing information on topics such as arthritis, falls prevention and stay well in Winter. We also ran sessions to learn new digital skills such as how to use apps, access audio books and send e-cards. Club members were also back out at Christmas meals and parties.
Developing new and innovative ways of working to improve opportunities for a wider range of older people including under-represented groups	<p>The innovative partnership with Southampton University Hospital to deliver peer led seated exercise in clubs successfully transitioned to be an integral part of our service with the recruitment of a new volunteer training and support co-ordinator to embed this and other volunteer led projects; the peer led seated exercise continues to be a popular activity within our clubs and our Romsey club delivered a seated exercise session during a visit from our Patron, The Duchess of Edinburgh, last November.</p> <p>A focus on activities to attract more men back to clubs has also made progress with new club The Likely Lads opening in Chandlers Ford.</p>

Operating review

During 2022 to 2023 we continued to build up our Brendoncare community membership from 560 members to 761 in March 2023. These numbers included carers, relatives of care home residents and people on means-tested benefits all of whom are at higher risk of isolation and loneliness and all of whom receive free membership from us. Paying members saw the £12 per month fee remain static as we continued to re-open services but with clear plans to increase the amount in 2023/24.

We continue to run our **community support service** to ensure members and volunteers feel supported at all times. The demand for telephone support fell during the year as members returned to face to face clubs but a significant number of 133 members were still receiving that support in March 2023, many of whom will not be returning to clubs as their health has deteriorated during the pandemic closures. The community support service also developed a greater focus on talking about and running sessions to improve digital literacy using a variety of individual and group formats covering a variety of topics.

Feedback, communication and engagement has also increased in the year with members receiving a feedback questionnaire at the 12-month renewal point of their membership. Most members in 2022 felt that the membership was good value for money. Many had experienced significant and recent life events such as bereavement (13%), stopping driving (8%) and many members said they lived alone (nearly a quarter) or had a registered disability (15%). Some actions were agreed as a result of survey feedback including a commitment to re-open Saturday clubs, offer specific clubs to try and attract more men, and clearer communication of the wider membership benefits. All these actions were implemented including establishing regular membership and volunteer newsletters. Regular in person and online volunteer support sessions have also resumed which enables direct feedback from those people helping to deliver the services.

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2023

Financial review

In the year to 31 March 2023, we have introduced community membership to enable a return to charging an affordable rate for our services, while contributing to the operating costs of running the full service again.

During the 2022/23 financial year, the fundraising team generated £172,762 (2022: £188,795) from donations, as shown in the Statement of Financial Activities. We also opened 37 new clubs during the year, and as a result, the cost of running clubs has increased. Therefore, the level of support required from the foundation has also increased, as demonstrated in the table below:

	2023 £	2022 £
Surplus/(Deficit) excluding grant	(312,242)	(178,846)
Funding grant from The Brendoncare Foundation	290,000	180,000
Management services granted by The Brendoncare Foundation	270,000	217,000
Cost of Management services provided by Brendoncare clubs	(270,000)	(217,000)
Net Surplus/(deficit) for the year	(22,242)	1,154

We actively seek voluntary contributions towards the core costs of running the Brendoncare Clubs network to ensure the clubs' long term future. Brendoncare Clubs is committed to continuing and growing its service to benefit vulnerable older people at risk of loneliness and social isolation.

The Charity's net assets at 31 March 2022 were £169,593 (2022: £191,835).

Plans for the future

The main goals for the year to 31 March 2024 are as follows:

- Increase membership to 1,500 by March 2023 including reaching those most at risk of isolation.
- Pilot contactless options to pay for membership.
- Develop the Community Support Service to focus on the most vulnerable members, working with them to identify goals and actions to enable them to remain as independent as possible.
- Ensure our approach to volunteering is excellent across all services with the retention of our Investors in Volunteering accreditation.

Remuneration policy

Pay differentials are related to skill level required, workload, responsibilities, qualifications and external labour market forces. Our policy is that the ratio of the pay of the Brendoncare Group Chief Executive to the pay rates of the lowest paid member of staff in the group will not exceed 10:1. The ratio is currently 6.18:1.

Pay reviews are undertaken annually, generally at 1 April. The annual review will take account of the following internal factors:

- The financial position and outlook for the business
- The staff turnover rate in general and in specific locations and jobs
- Any other data that can inform the review.

The annual review will take account of the following external factors:

- The general economic outlook, the position of the not-for-profit and care sector labour markets
- The National Minimum Wage and the Living Wage
- The consumer prices index (CPI) or other cost of living indices
- The average earnings index (AEI)
- The annual pay survey of the National Care Forum and/or any other appropriate source of relevant benchmarking information
- Any other data that can inform the review.

The group's People Committee will take advice, guidance and information from such outside sources as may be necessary to review the pay of senior staff with substantial strategic responsibilities.

Fundraising Practices

As part of our commitment to best practice, Brendoncare Clubs adheres to the standards set by the Fundraising Regulator and the Institute of Fundraising. We aim to ensure that our fundraising is respectful,

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2023

open, honest and accountable to the public.

We have a clearly documented complaints procedure in place, enabling any concerns regarding our fundraising activities to be responded to quickly. During the year, there have been no instances of non-compliance with the requirements of the fundraising code of practice and no complaints have been received by the Charity regarding fundraising activities.

Our fundraising policy clearly states all steps that should be followed to protect vulnerable people when offering support to the Charity, ensuring that they have the relevant capacity to enable them to make the decision to donate.

The Trustees periodically review fundraising standards and compliance as part of the Board meetings.

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2023

Going concern

Under normal operating conditions, Brendoncare Clubs is able to meet its current working capital requirements based on the cash flow generated. There are sufficient cash reserves to manage cash flow on a day-to-day basis. The charity continues to be supported by its ultimate parent, The Brendoncare Foundation which the trustees recognise needs to continue.

The Charity continues to be successful in achieving grants and donations to support the services including a new multiyear grant from the National Lottery. During the year, the charity also started to receive membership income from community members and is welcoming new members every month.

The Trustees have a reasonable expectation that the Charity has adequate resources, including on-going support from The Brendoncare Foundation, to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Reserves policy

Brendoncare Clubs' policy is to maintain reserves sufficient to meet the operating cash flow requirements of the charity. The current level of reserves held is sufficient to cover 3 months operations for the Clubs' service.

Principal risks and uncertainties

A risk register is maintained by The Brendoncare Foundation and the risks relating to Brendoncare Clubs are reviewed regularly by the Senior Management Team and Trustees. The major risks to which Brendoncare is exposed are formally reviewed twice a year by the Board. Systems are in place to manage those risks, and the implementation and effectiveness of those systems are reviewed regularly.

Key risk:	How managed:
Brendoncare Clubs is reliant on fundraising income so any long-term failure to build community fundraising puts them at risk.	Continuing to work with donors and local communities to generate sustainable income for the club services considering reductions in funding from local authorities. Post pandemic funding challenges including the increasing cost of living are considered in our fundraising plans. Continuing reliance on grant from parent charity.
The clubs' membership offer is seen as not good value for money and not relevant to the current cohort of older people	Diversification of membership offer to include events, outings and information sessions alongside regular information sessions. Service quality continually monitored by seeking feedback through reviews, forums, member calls.

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2023

Key risk:	How managed:
Insufficient volunteer, staff or leadership to support the Clubs' programme	Reaccreditation of investment in volunteers. Planned investment in volunteer training, skills and support. The change in service provision is also expected to attract volunteers from different backgrounds with different skills sets. Increased focus on staff retention in response to staffing challenges following the pandemic. Trustee training on safeguarding is conducted, and regular reviews in this area involving trustees and the leadership team drive training and policy reviews.
Data management risk	Resource assigned to assessing software options. Planned implementation of system to manage service and data.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 25 January 2002 and registered as a charity on 26 March 2002. The parent company is The Brendoncare Foundation (Brendoncare).

The Company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 6 to the accounts.

Trustees receive induction training provided by Brendoncare's and the Charity's staff, and attend regular development sessions, provided by staff and third-party experts, to enhance their understanding of issues faced by the Charity. On appointment, Trustees receive a handbook containing a broad range of information aimed at assisting them to gain a deeper and more structured understanding of their role and of the Charity, including a copy of the memorandum and articles of association and the report and financial statements.

The Charity participates in Brendoncare's governance arrangements, which are reviewed regularly against the criteria set out in various publications, including the Charity Commission's "Charity Governance Code". Systems are in place to mitigate identified risks, and the implementation and effectiveness of those systems are reviewed regularly.

Four of the Trustees are also Trustees of the parent charity The Brendoncare Foundation including two who were appointed in April 2023. There are two Trustees who are not Trustees of the parent charity, enabling independence to address any potential conflicts of interest.

The Trustees of the Charity are appointed and removed by Brendoncare. In the event of potential conflicts of interest between the Charity and Brendoncare, the policy agreed by both parties is that the Charity's Trustees will act solely for the Charity and will not participate in the decisions made by Brendoncare. No such potential conflicts arose during the year to 31 March 2023.

The Trustees meet as a Board regularly to agree strategic and policy matters, to approve the budget and to review the operational performance of the Charity. Day to day management of the Charity is the responsibility of the Director of Charitable Impact and Community Services reporting to the Chief Executive, working within the framework of the approved strategy and annual budget. Brendoncare provides other support in areas such as fundraising, finance, marketing and general management.

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2023

Statement of responsibilities of the Trustees

The Trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the 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 in the Charities SORP,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate 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 the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 1 (2022: 1). The Trustees have no beneficial interest in the Charity.

Auditor

Sayer Vincent LLP were reappointed as the charitable company's auditor during the year and have expressed their willingness to continue in that capacity.

The report of the Trustees has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 19th October 2023 and signed on their behalf by



Lee-Ann Fenge

Trustee

Independent auditor's report

To the members of

Brendoncare Clubs

Opinion

We have audited the financial statements of Brendoncare Clubs (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Brendoncare Clubs' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

Independent auditor's report

To the members of

Brendoncare Clubs

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

Independent auditor's report

To the members of

Brendoncare Clubs

- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

2 November 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor Invicta House,
108-114 Golden Lane, LONDON, EC1Y 0TL

Brendoncare Clubs

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

		2023			2022		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations	2	40,755	132,007	172,762	82,954	105,842	188,795
Grant from parent charity	2, 8	560,000	-	560,000	397,000	-	397,000
Charitable activities							
Friendship and well-being clubs	3	49,666	-	49,666	28,328	-	28,328
Total income		650,421	132,007	782,428	508,282	105,842	614,123
Expenditure on:							
Raising funds	4, 8	80,000	-	80,000	99,000	-	99,000
Charitable activities							
Friendship and well-being clubs	4	388,141	146,529	534,670	304,581	91,388	395,969
Management charge from parent charity	4, 8	190,000	-	190,000	118,000	-	118,000
Total expenditure		658,141	146,529	804,670	521,581	91,388	612,969
Net income/(expenditure) for the year	5	(7,720)	(14,522)	(22,242)	(13,300)	14,454	1,154
Reconciliation of funds:							
Total funds brought forward		101,136	90,699	191,835	114,436	76,245	190,681
Total funds carried forward		93,416	76,177	169,593	101,136	90,699	191,835

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

Brendoncare Clubs

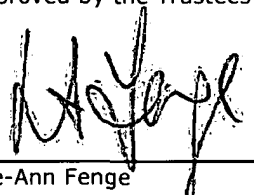
Balance sheet

Company no. 4360281

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	9		<u>68,547</u>		<u>79,760</u>
			68,547		79,760
Current assets:					
Debtors	10	136,845		96,463	
Cash at bank and in hand		<u>38,852</u>		<u>40,511</u>	
		175,697		136,974	
Liabilities:					
Creditors: amounts falling due within one year	11	<u>74,651</u>		<u>24,898</u>	
Net current assets			<u>101,046</u>		<u>112,075</u>
Total assets less current liabilities			169,593		191,835
Total net assets	12		<u><u>169,593</u></u>		<u><u>191,835</u></u>
The funds of the charity:	13				
Restricted income funds			76,177		90,699
Unrestricted income funds:					
General funds			<u>93,416</u>		<u>101,136</u>
Total charity funds			<u><u>169,593</u></u>		<u><u>191,835</u></u>

Approved by the Trustees on 19th October 2023 and signed on their behalf by


 Lee-Ann Fenge
 Trustee


 Sarah Hobhouse
 Trustee

Brendoncare Clubs**Statement of cash flows****For the year ended 31 March 2023****Reconciliation of net income to net cash flow from operating activities**

	2023		2022
	£	£	£
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(22,242)		1,154
Depreciation charges	11,213		15,227
(Increase)/decrease in debtors	(40,382)		(88,847)
Increase/(decrease) in creditors	49,753		(15,123)
Net cash used in operating activities		(1,658)	(87,588)
Change in cash and cash equivalents in the year		(1,658)	(87,588)
Cash and cash equivalents at the beginning of the year		40,511	128,099
Cash and cash equivalents at the end of the year		38,852	40,511

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies

a) Statutory information

Brendoncare Clubs is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is The Old Malthouse, Victoria Road, Winchester, Hampshire, SO23 7DU.

b) Basis of preparation

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The Brendoncare Foundation Trustees have resolved that the Foundation will provide support for Brendoncare Clubs and are expected to do so for the foreseeable future.

e) Income

Income from charitable activities comprises subscription income from the provision of friendship and well being clubs to older people.

Voluntary income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Coronavirus business support grants are recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. There is more information about their contribution in the Report of the Trustees.

On receipt, donated gifts, professional services and donated facilities valued at £500 or above are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies (continued)

h) 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. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of running Friendship and well-being clubs, undertaken to further the purposes of the Charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Where information about the aims, objectives and projects of the Charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Governance costs are entirely reallocated to charitable activities. Support costs from the Brendoncare Foundation are allocated between fundraising and charitable activities based on the number of staff employed by the foundation for each activity

Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment and plant and machinery are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation useful lives are as follows:

- | | |
|-------------------------------------|-------------------------------------|
| • Furniture, fittings and equipment | 5-8 years |
| • Leasehold improvements | Over the length the remaining lease |
| • Computer equipment | 3 years |

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) 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.

n) Pensions

Brendoncare enrolls all employees, who meet the criteria, into the auto-enrolment pension scheme after two months' service.

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2023

2a Income from donations (current year)

	Unrestricted £	Restricted £	Total £
National Lottery Fund	-	61,973	61,973
Gerald Palmer Ealing Trust	-	25,000	25,000
Sun Life Financial of Canada	-	10,000	10,000
Other grants and donations	40,755	35,034	75,789
Total income before grant from parent undertaking	40,755	132,007	172,762
Grant from parent undertaking (note 8)	560,000	-	560,000
Total income from donations	600,755	132,007	732,762

2b Income from donations (prior year)

	Unrestricted £	Restricted £	2022 Total £
Grants and donations	82,954	105,842	188,795
Total income before grant from parent undertaking	82,954	105,842	188,795
Grant from parent undertaking (note 8)	397,000	-	397,000
Total income from donations	479,954	105,842	585,795

3 Income from charitable activities

	2023 Total £	2022 Total £
Membership subscriptions	46,584	18,432
Other income	3,082	9,896
Total income from charitable activities	49,666	28,328

All income from charitable activities is unrestricted.

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2023

4 Analysis of expenditure

	Charitable activities				Charitable activities			
	Cost of raising funds	Friendship and well-being clubs	Governance costs	Total	Cost of raising funds	Friendship and well-being clubs	Governance costs	2022
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Staff costs (Note 6)	-	313,530	-	313,530	-	227,987	-	227,987
Support staff costs (Note 6)	-	67,694	-	67,694	-	74,178	-	74,178
	-	381,224	-	381,224	-	302,164	-	302,164
Venue hire	-	41,405	-	41,405	-	17,407	-	17,407
Activity costs	-	44,169	-	44,169	-	26,003	-	26,003
Volunteer expenses	-	7,291	-	7,291	-	1,691	-	1,691
Staff travel costs	-	15,413	-	15,413	-	8,831	-	8,831
Depreciation	-	11,213	-	11,213	-	15,227	-	15,227
Marketing	-	-	-	-	-	100	-	100
Training	-	1,884	-	1,884	-	1,603	-	1,603
Property and office costs	-	24,421	-	24,421	-	15,443	-	15,443
Audit and accountancy	-	-	7,650	7,650	-	-	7,500	7,500
	-	527,020	7,650	534,670	-	388,469	7,500	395,969
Support costs	80,000	190,000	-	270,000	99,000	118,000	-	217,000
Governance costs	-	7,650	(7,650)	-	-	7,500	(7,500)	-
Total expenditure 2023	80,000	724,670	-	804,670	99,000	513,969	-	612,969

Support costs of £270,000 (2022: £217,000) were granted by Brendoncare relating to management time.

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2023

5 Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	11,213	15,227
Operating lease rentals:		
Property	5,000	5,000
Auditors' remuneration (excluding VAT):		
Audit	7,650	7,500

6 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	342,024	271,706
Social security costs	30,961	22,049
Pension contributions	8,239	8,409
	381,224	302,164

No employee earned more than £60,000 during the year (2022: £nil).

The key management personnel of the charitable company comprise the Trustees, and the senior management team. The total employee benefits including national insurance and pension contributions of the key management personnel paid by Brendoncare Clubs were £0 (2022: £54,996). All key management personnel employee benefits were paid by The Brendoncare Foundation in 2023.

No remuneration was paid or due to the Trustees during the year (2022: £nil). Trustee reimbursement for any travel costs incurred in carrying out their duties as Trustees was £nil (2022: £nil).

Indemnity insurance is maintained by The Brendoncare Foundation to indemnify the Trustees, Officers and Staff of Brendoncare and its subsidiaries against the consequences of any neglect or default on their part. The cost of this was included in the support costs paid to Brendoncare Foundation

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023 No.	2022 No.
Friendship and well-being clubs	14	9
Support	1	2
	15	11

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2023

8 Related party transactions

During the year, The Brendoncare Foundation made the following grants to Brendoncare Clubs:

	2023	2022
	£	£
Funding grant from The Brendoncare Foundation	290,000	180,000
Fundraising Services granted from The Brendoncare Foundation	80,000	99,000
Management Services granted from The Brendoncare Foundation	190,000	118,000
Total grant from The Brendoncare Foundation	560,000	397,000

At 31 March 2023, Brendoncare Clubs was owed £129,748 from The Brendoncare Foundation (2022: £90,045).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Tangible fixed assets

	Computer equipment £	Leasehold improvements £	Fixtures and fittings £	Total £
Cost				
At the start of the year	24,134	84,178	10,075	118,387
At the end of the year	24,134	84,178	10,075	118,387
Depreciation				
At the start of the year	18,265	13,421	6,941	38,627
Charge for the year	4,203	5,612	1,398	11,213
At the end of the year	22,468	19,033	8,339	49,840
Net book value				
At the end of the year	1,666	65,145	1,736	68,547
At the start of the year	5,869	70,757	3,134	79,760

All of the above assets are used for charitable purposes.

10 Debtors

	2023	2022
	£	£
Trade debtors	323	378
Amounts due from The Brendoncare Foundation	129,748	90,045
Prepayments & accrued income	6,774	6,040
	136,845	96,463

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	10,973	9,948
Amounts owed to The Brendoncare Foundation	48,082	-
Other creditors	15,596	14,950
	74,651	24,898

12a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	17,039	51,508	68,547
Net current assets	76,376	24,669	101,046
Net assets at the end of the year	93,415	76,178	169,593

12b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	20,647	59,113	79,760
Net current assets	80,489	31,586	112,075
Net assets at the end of the year	101,136	90,699	191,835

13a Movements in funds (current year)

	At the start of the year £	Income & gains £	Expenditure & losses £	At the end of the year £
Restricted funds:				
Tangible fixed assets	59,113	-	(7,605)	51,508
Grants	31,586	132,007	(138,924)	24,669
Total restricted funds	90,699	132,007	(146,529)	76,177
Unrestricted funds:				
General funds	101,136	650,421	(658,141)	93,416
Total unrestricted funds	101,136	650,421	(658,141)	93,416
Total funds	191,835	782,428	(804,670)	169,593

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2023

13b Movements in funds (prior year)

	At the start of the year £	Income & gains £	Expenditure & losses £	At the end of the year £
Restricted funds:				
Tangible fixed assets	69,634	-	(10,521)	59,113
Grants	6,611	105,842	(80,867)	31,586
Total restricted funds	76,245	105,842	(91,388)	90,699
Unrestricted funds:				
General funds	114,436	508,282	(521,582)	101,136
Total unrestricted funds	114,436	508,282	(521,582)	101,136
Total funds	190,681	614,124	(612,970)	191,835

Purposes of restricted funds

Fixed Assets

The Fixed Asset balance relates to funds received for specific fixed assets.

Grants

The restricted funds relate to restricted grants received during the year which remain unspent at the year end and are

14 Operating lease commitments

The Charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property 2023 £	2022 £
Less than one year	5,000	5,000
One to five years	20,000	20,000
Over 5 years	30,000	35,000
	55,000	60,000

15 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

16 Ultimate parent undertaking

The company's ultimate parent undertaking and controlling party is The Brendoncare Foundation, a registered Charity (number: 326508) and company limited by guarantee (number: 1791733). Copies of the consolidated financial statements are available from the Charity Commission.