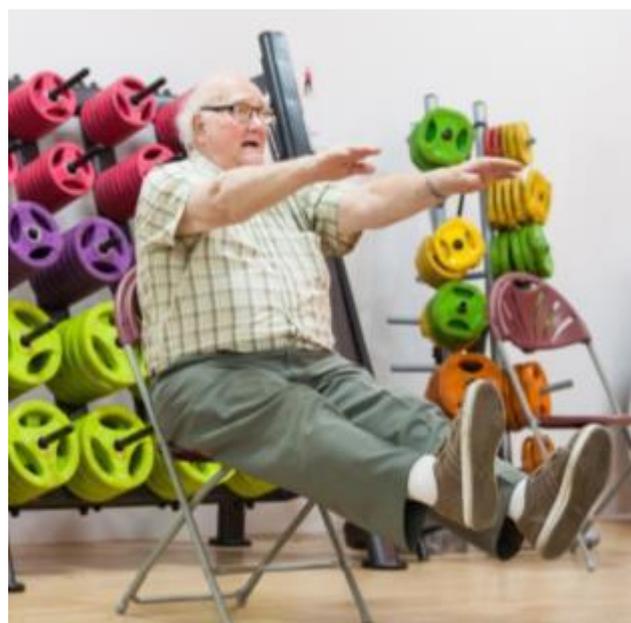


Brendoncare Clubs

Report and Financial Statements

31 March 2021



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 2021

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Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2021

The Trustees present their report and the audited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 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 wellbeing 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 2021 are listed below:

What we said we would achieve	What we have done
Reviewing our existing offering in light of the COVID pandemic to identify opportunities for innovation	<p>Brendoncare Clubs had been looking for ways to develop the club offering prior to the pandemic to engage new members and provide a greater range of activities.</p> <p>Throughout the year we have been working on the new membership scheme which was launched in May 2021. The scheme allows members to sign up to a membership for a set monthly charge enabling the member to attend any number of community or on-line clubs and use of the telephone support service and access to other events.</p> <p>We hope that this will ensure that services are affordable for members whilst also increasing the range of services that are on offer.</p>

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2021

Support club volunteers and members with the safe reopening of clubs	Unfortunately community clubs have remained closed throughout the year. We have continued to support members and volunteers through the development of the Community Support Service and digital connections, and will continue to do so as we move towards reopening face to face clubs in line with the Government's road map.
Developing new and innovative activities and clubs' models in partnership with other organisations to improve opportunities for a wider range of older people	<p>The pandemic has enabled Brendoncare Clubs to engage with members in alternative ways. A number of clubs have been able to hold their meetings on-line, and staff and volunteers have supported members with getting digitally connected to be able to join with their clubs and maintain contact with friends and family throughout the pandemic.</p> <p>There have been online cook along sessions as well as dementia friendly on-line music sessions. Holding clubs online has also removed the geographical barriers allowing members to attend clubs that may not previously have been held locally to them.</p>

Operating review

As a well-established and trusted community service supporting over 1,200 older people, Brendoncare Clubs was well placed to respond at pace to the needs of beneficiaries during the Covid-19 pandemic. The service continued to offer a lifeline to people across Hampshire and Dorset throughout the year, albeit differently.

In March 2020, Brendoncare had to suspend every club in response to the national lockdown, leaving members and volunteers, many of whom live alone, more than 50% in poor health and a third over 80, in greater need of support more than ever before. While we hoped the suspension would be short term, we quickly adjusted our services to offer a free contact and support service and followed up by offering a variety of online clubs.

Since April 2020 our staff and over 100 volunteers have offered a new Community Support Service of telephone calls, signposting and information, parcel drops, digital coaching, on-line clubs and online events. Demand for this service has been overwhelming with over 18,000 telephone contacts made, almost 400 online clubs for over 2500 attendees and 90 one to one digital support sessions to help people get online for the first time. Whilst the Community Support Service has been a most welcome alternative for members and volunteers over the last year, many have intensely missed face-to-face contact and some have seen their mental and physical health deteriorate as a result of repeated and extended lockdowns.

As the roadmap out of lockdown allows, it is our firm intention to bring back the real-life social connections of the community clubs to help members and volunteers gain confidence as they return to a more normal way of life, supporting them to recover from the adverse and potentially longer lasting impacts of the pandemic. A considerable amount of staff support will be needed to ensure our volunteers feel confident to run clubs for members again, within covid-safe guidelines. Over the next year our aim is to bring back over 1,000 members to the face-to-face clubs. The impact on people's confidence and mental health as a result of the ongoing lockdown will mean that some of our members might need extra support to join in with community activities again.

To ensure our services meet the future needs of members and volunteers, we are launching a new all-inclusive membership, providing access to any of our community services from telephone contact, digital support to online and face-to-face clubs. These services will help people to transition gently to our face-to-face activities, and give them the right support to take that first step out of their front door. We will also identify barriers being experienced by our members which prevent them from returning and work to

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2021

develop additional support offers to overcome these challenges. This year we will introduce new impact measurement tools to ensure our services are continuing to make a positive difference to the lives of members. We also plan to implement a new CRM system to help manage increasing amounts of data, offer better targeted support to member and volunteer needs and communicate community wide events.

With an ageing demographic (1 in 4 people in the UK will be over 65 years old by 2041) there is an increasing need to support the 85% of older people who live (and wish to remain living) in the community. With an estimated 1.9 million people who are not receiving the care they need and local authorities who are facing considerable cuts due to squeezed budgets, we know that our community services for older people are needed more than ever before.

Financial review

During the financial year to 31 March 2021, the decision was made to continue to provide the services outlined above, free of charge to members with the emphasis on keeping members and volunteers connected. As a result, Brendoncare Clubs has been more reliant on the generous grants and donations received to enable the service to be able to continue at no cost to members.

The introduction of the membership scheme will enable a return to charging an affordable rate for services in the new year as we begin to see community clubs able to re-open and the operating costs of running the service increasing again.

The Fundraising team have had an exceptional year generating £343,891 (2020: £215,377) from donations and legacies as shown in the Statement of Financial Activities. This includes £89,00 from the Lottery towards supporting the emergency response to the pandemic. There has been greater focus from the fundraising team for the clubs service as a result of the pandemic and the need to generate support for Brendoncare Clubs and this is demonstrated by the increase in the cost of raising funds from £103,000 to £143,000. The fundraising team has recently been restructured resulting in a reduction to costs and enabling the team to focus their fundraising activity on the key priorities for the service.

As a result of the increase in fundraising income, the level of support required from The Brendoncare Foundation has decreased as demonstrated in the table below:

	2021 £	2020 £
Surplus/(Deficit) excluding grant	59,366	(106,526)
Funding grant from The Brendoncare Foundation	-	180,000
Management services granted by The Brendoncare Foundation	247,000	223,000
Cost of Management services provided by Brendoncare clubs	(247,000)	(223,000)
Net surplus for the year	59,366	73,474

The level of management services granted from The Brendoncare Foundation has increased compared to the prior year predominantly due to the additional support provided by the fundraising team, the success of which is demonstrated in the record levels of donations and legacies achieved. The Brendoncare Foundation is committed to continuing to gift management support time to Brendoncare Clubs. Brendoncare Clubs is still reliant on the ongoing support despite the surplus generated in the coming year.

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 2021 were £190,681 (2020: £131,315).

Plans for the future

The main goals for the year to 31 March 2022 are as follows:

- Launch the new membership scheme across the clubs service
- Support club volunteers and members with the safe reopening of clubs

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2021

- Developing new and innovative activities and clubs' models in partnership with other organisations to improve opportunities for a wider range of older people

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 6.5:1.

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 Remuneration 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, 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 in order 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.

No third parties undertake fundraising activities on our behalf.

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.

In response to the COVID-19 pandemic, Brendoncare Clubs received significant funding early in the financial year including a grant of £89,000 from the Lottery. The Charity has also been successful in achieving further grants and donations throughout the year to support the services whilst we were receiving no income from members, and as such has had the most successful fundraising year. This success means the Charity enters the new financial year with substantial cash reserves as well as returning to charging members to receive services. These cash reserves will offer Brendoncare Clubs some stability over the next year whilst we continue to seek funding in an uncertain and increasingly competitive fundraising climate. The Charity also continues to be supported by its ultimate parent, The Brendoncare Foundation who provides management support services.

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2021

The Trustees have a reasonable expectation that the Charity has adequate resources 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 in light of reductions in funding from local authorities.
Falling club attendances because clubs are struggling to change long-established patterns of service to meet changing demands.	Activities and club models are continuously under review to ensure that clubs meet the current demands of members. The introduction of the Community Support Service and on-line club offering will help to bridge the gap in the range of services provided to meet the needs of new members.
Insufficient volunteer numbers to support the Clubs' programme	Reaccreditation of investment in volunteers, investment in volunteer training and skills. The change in service provision is also expected to attract volunteers from different backgrounds with different skills sets.
Low take up of the new membership scheme	The club team have undertaken a period of consultation with members and volunteers prior to introducing the scheme. Regular reviews will be completed of what is included within the membership offer and how it can be developed.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 25 January 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.

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2021

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 in order to mitigate identified risks, and the implementation and effectiveness of those systems are reviewed regularly.

Three of the Trustees are also Trustees of the parent charity The Brendoncare Foundation. There are two Trustees who are not Trustees of the parent charity, enabling independence to address any potential conflicts of interest. One of the independent Trustees retired part way through the year.

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 2021.

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 Head of Club 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.

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 2021 was 1 (2020: 1). The Trustees have no beneficial interest in the Charity.

Brendoncare Clubs

Report of the Trustees

For the year ended 31 March 2021

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 17 August 2021 and signed on their behalf by



Fay Gillott

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 2021 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 2021 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's 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.

Independent auditor's report

To the members of

Brendoncare Clubs

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.

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.

Independent auditor's report

To the members of

Brendoncare Clubs

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.
- 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.

Independent auditor's report

To the members of

Brendoncare Clubs

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.

A handwritten signature in black ink that reads "Sayer Vincent LLP". The signature is written in a cursive, slightly slanted style.

Fleur Holden (Senior statutory auditor)

28 September 2021

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 2021**

		2021			2020		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	188,034	155,857	343,891	76,314	139,063	215,377
Grant from parent company	2, 8	247,000	-	247,000	403,000	-	403,000
Charitable activities							
Friendship and well-being clubs	3	15,745	-	15,745	156,073	-	156,073
Total income		450,779	155,857	606,636	635,387	139,063	774,450
Expenditure on:							
Raising funds	4, 8	143,000	-	143,000	103,000	-	103,000
Charitable activities							
Friendship and well-being clubs	4	123,278	176,992	300,270	393,911	84,065	477,976
Management costs from parent company	4, 8	104,000	-	104,000	120,000	-	120,000
Total expenditure		370,278	176,992	547,270	616,911	84,065	700,976
Net income/(expenditure) for the year	5	80,501	(21,135)	59,366	18,476	54,998	73,474
Reconciliation of funds:							
Total funds brought forward		33,935	97,380	131,315	15,459	42,382	57,841
Total funds carried forward		114,436	76,245	190,681	33,935	97,380	131,315

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 14 to the financial statements.

Brendoncare Clubs**Balance sheet**

Company no. 4360281

As at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	10		94,987		103,889
			94,987		103,889
Current assets:					
Debtors	11	7,616		34,006	
Cash at bank and in hand		128,099		25,497	
			135,715	59,503	
Liabilities:					
Creditors: amounts falling due within one year	12	40,021		32,077	
Net current assets			95,694		27,426
Total assets less current liabilities			190,681		131,315
Total net assets	13		190,681		131,315
The funds of the charity:	14				
Restricted income funds			76,245		97,380
Unrestricted income funds:					
General funds			114,436		33,935
Total charity funds			190,681		131,315

Approved by the Trustees on 17 August 2021 and signed on their behalf by



Fay Gillott
Trustee



Sarah Hobhouse
Trustee

Brendoncare Clubs**Statement of cash flows****For the year ended 31 March 2021**

Reconciliation of net income to net cash flow from operating activities

	2021		2020	
	£	£	£	£
Net income for the reporting period (as per the statement of financial activities)	59,366		73,474	
Depreciation charges	13,902		8,111	
Gift in kind donation of assets	(5,000)		-	
Loss on disposal of fixed assets	-		655	
Decrease in debtors	26,390		30,085	
Increase/(decrease) in creditors	7,944		(4,025)	
	<hr/>		<hr/>	
Net cash used in operating activities		102,602		108,300
 Cash flows from investing activities				
Purchase of fixed assets	-		(100,776)	
	<hr/>		<hr/>	
Net cash used in investing activities		-		(100,776)
		<hr/>		<hr/>
Change in cash and cash equivalents in the year		102,602		7,524
Cash and cash equivalents at the beginning of the year		25,497		17,973
		<hr/>		<hr/>
Cash and cash equivalents at the end of the year		128,099		25,497
		<hr/> <hr/>		<hr/> <hr/>

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 provides support for Brendoncare Clubs and will continue 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.

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.

Support and governance costs are re-allocated to each of the activities based on an estimate of staff time attributable to 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 2021

2a Income from donations and legacies (current year)

	Unrestricted £	Restricted £	Total £
Grants and donations	188,034	155,857	343,891
Total income before grant from parent undertaking	188,034	155,857	343,891
Grant from parent undertaking (note 8)	247,000	-	247,000
Total income from donations and legacies	435,034	155,857	590,891

2b Income from donations and legacies (prior year)

	Unrestricted £	Restricted £	2020 Total £
Hampshire County Council Grant	-	24,848	24,848
Other grants and donations	76,314	114,215	190,529
Total income before grant from parent undertaking	76,314	139,063	215,377
Grant from parent undertaking (note 8)	403,000	-	403,000
Total income from donations and legacies	479,314	139,063	618,377

3 Income from charitable activities

	2021 Total £	2020 Total £
Clubs subscriptions	-	144,701
Gosport Centre income	-	4,352
Other income	15,745	7,020
Total income from charitable activities	15,745	156,073

All income is unrestricted.

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2021

4 Analysis of expenditure

	Charitable activities			Total 2021	Charitable activities			2020
	Cost of raising funds 2021 £	Friendship and well-being clubs 2021 £	Governance costs 2021 £		Cost of raising funds 2020 £	Friendship and well- being clubs 2020 £	Governance costs 2020 £	
Staff costs (Note 6)	-	167,940	-	167,940	-	190,499	-	190,499
Support staff costs (Note 6)	-	72,262	-	72,262	-	75,229	-	75,229
	-	240,202	-	240,202	-	265,728	-	265,728
Venue hire	-	5,913	-	5,913	-	64,208	-	64,208
Activity costs	-	7,891	-	7,891	-	59,181	-	59,181
Transport costs	-	-	-	-	-	11,199	-	11,199
Volunteer expenses	-	621	-	621	-	12,597	-	12,597
Staff travel costs	-	2,063	-	2,063	-	20,683	-	20,683
Depreciation	-	13,902	-	13,902	-	8,111	-	8,111
Marketing	-	-	-	-	-	235	-	235
Training	-	408	-	408	-	4,737	-	4,737
Other costs	-	21,950	-	21,950	-	24,097	-	24,097
Audit and accountancy	-	-	7,320	7,320	-	-	7,200	7,200
	-	292,950	7,320	300,270	-	470,776	7,200	477,976
Support costs	143,000	104,000	-	247,000	103,000	120,000	-	223,000
Governance costs	-	7,320	(7,320)	-	-	7,200	(7,200)	-
Total expenditure 2021	143,000	404,270	-	547,270	103,000	597,976	-	700,976

Support costs of £247,000 (2020: £223,000) were granted by Brendoncare relating to management time.

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2021

5 Net income for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	13,902	8,111
Operating lease rentals:		
Property	5,000	5,000
Auditors' remuneration (excluding VAT):		
Audit	6,100	6,000
	25,002	19,111

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

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	215,538	240,014
Redundancy and termination costs	-	659
Social security costs	17,941	18,343
Pension contributions	6,723	6,712
	240,202	265,728

No employee earned more than £60,000 during the year (2020: £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 £53,373 (2020: £49,294). The remaining key management personnel employee benefits were paid by The Brendoncare Foundation.

No remuneration was paid or due to the Trustees during the year (2020: £nil). Trustee reimbursement for any travel costs incurred in carrying out their duties as Trustees was £nil (2020:£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 £7,280 (2020: £3,724).

7 Staff numbers

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

	2021	2020
	No.	No.
Friendship and well-being clubs	8	10
Support	2	2
	10	12

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2021

8 Related party transactions

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

	2021	2020
	£	£
Funding grant from The Brendoncare Foundation	-	180,000
Management Services granted from The Brendoncare Foundation	247,000	223,000
Total grant from The Brendoncare Foundation	247,000	403,000

It is anticipated that as Brendoncare Clubs becomes self sustaining, by developing its community and grant based fundraising and club membership increases, the funding grant from the Foundation will no longer be required. Various grants were received, and various expenses were paid, by Brendoncare on behalf of Brendoncare Clubs during the year, and were passed on to the Charity. At 31 March, Brendoncare Clubs owed £22,597 to The Brendoncare Foundation (2020 was owed: £19,985).

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

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Computer equipment	Leasehold improvements	Fixtures and fittings £	Total £
Cost				
At the start of the year	19,134	84,178	10,075	113,387
Additions	5,000	-	-	5,000
Disposals	-	-	-	-
At the end of the year	24,134	84,178	10,075	118,387
Depreciation				
At the start of the year	3,842	2,197	3,459	9,498
Charge for the year	6,378	5,612	1,912	13,902
On disposals	-	-	-	-
At the end of the year	10,220	7,809	5,371	23,400
Net book value At the end of the year	13,914	76,369	4,704	94,987
At the start of the year	15,292	81,981	6,616	103,889

All of the above assets are used for charitable purposes.

11 Debtors

	2021	2020
	£	£
Trade debtors	533	1,530
Amounts due from The Brendoncare Foundation	-	19,985
Prepayments & accrued income	7,083	12,491
	7,616	34,006

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2021

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,746	8,082
Accruals and deferred income	14,678	23,995
Amounts owed to The Brendoncare Foundation	22,597	-
	40,021	32,077

13a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	25,353	69,634	94,987
Net current assets	89,083	6,611	95,694
Net assets at the end of the year	114,436	76,245	190,681

13b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	23,640	80,249	103,889
Net current assets	10,295	17,131	27,426
Net assets at the end of the year	33,935	97,380	131,315

14a 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	80,249	-	(10,615)	69,634
Grants	17,131	155,857	(166,377)	6,611
Total restricted funds	97,380	155,857	(176,992)	76,245
Unrestricted funds:				
General funds	33,935	450,779	(370,278)	114,436
Total unrestricted funds	33,935	450,779	(370,278)	114,436
Total funds	131,315	606,636	(547,270)	190,681

Brendoncare Clubs

Notes to the financial statements

For the year ended 31 March 2021

14b 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	10,905	76,411	(7,067)	80,249
Grants	31,477	62,652	(76,998)	17,131
Total restricted funds	42,382	139,063	(84,065)	97,380
Unrestricted funds:				
General funds	15,459	635,387	(616,911)	33,935
Total unrestricted funds	15,459	635,387	(616,911)	33,935
Total funds	57,841	774,450	(700,976)	131,315

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 held in cash, and restricted gifts that have been used towards capital spend.

During the year the Charity received a restricted grant of £89,000 from the National Lottery Community Fund in respect of the emergency funding appeal. The Charity also received restricted grants of £2,565 from Sport England and two grants of £5,000 and £10,000 respectively from the Hampshire and Isle of Wight Community Foundation. These grants are all included within restricted income above.

15 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 2021 £	2020 £
Less than one year	5,000	5,000
One to five years	20,000	20,000
Over 5 years	40,000	45,000
	65,000	70,000

16 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.

17 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.