

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
CAMEO



Ark Accountancy  
Chartered Certified Accountant  
31 Cheam Road  
Epsom  
Surrey  
KT17 1QX

CAMEO

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for the Year Ended 31 March 2021

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CAMEO

Reference and Administrative Details  
for the Year Ended 31 March 2021

<b>TRUSTEES</b>	G Pointon Founder 1991 (resigned 31.8.21) B E Wilkinson Founder 1991 (resigned 31.8.21) D M Williams (appointed 9.2.21) B Dow (appointed 1.4.19) S L Hannah (appointed 9.2.21) D Richens (resigned 30.9.20) A. Ceruso (appointed 01.04.21) L. Di Pietro (appointed 01.08.21) E. Griffith (appointed 20.04.21 and resigned 01.10.21)
<b>PRINCIPAL ADDRESS</b>	26 Harpesford Avenue Virginia Water Surrey GU25 4RD
<b>REGISTERED CHARITY NUMBER</b>	1053528
<b>INDEPENDENT EXAMINER</b>	Ark Accountancy Chartered Certified Accountant 31 Cheam Road Epsom Surrey KT17 1QX
<b>INTERNET ADDRESS</b>	<a href="http://www.cameodaycentres.org.uk">www.cameodaycentres.org.uk</a>
<b>BANKERS</b>	Metro Bank Barclays Nationwide

## CAMEO

### Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote the welfare of elderly persons suffering from senile dementia and other forms of memory loss by the provision of advice in the care of such elderly persons and by the provision of respite care in the Borough of Spelthorne and beyond. We operate 5 days a week from St. Mary's Parish Hall in Lower Sunbury.

##### **Our Mission**

With our strong reputation and experienced team, CAMEO connects and cares for people as individuals. We provide stimulating activities for people impacted by dementia in a safe and engaging environment. We reduce social isolation and improve the wellbeing of families so people can live where they want to, for as long as they can. We provide respite opportunities for primary carers to take care of their own mental and physical health.

##### **Our Vision:**

People with dementia, their families and friends continue to live in harmony in their local communities

##### **Our Goals:**

Accessible - CAMEO will be accessible to all, and always there when needed.

Leading - CAMEO is seen as a leader in the service and support it provides.

Influential - CAMEO is influential in driving improvements in dementia care

#### **IMPACT OF COVID-19**

The pandemic and subsequent lockdown had a substantial impact in the running of CAMEO charitable activities. Those were interrupted from 18th March 2020 until 2nd of November 2020 and again from 18th December 2020 to 8th March 2021; this was to comply with the lockdown rules at that time.

We regret that we could not support the family and carer of people regularly visiting the centre and offer our services to new people in need. We were sad about CAMEO's more vulnerable friends, losing their life, and trying to be close to their family, offering some comfort remotely. It is known that social isolation and mental health issues have increased during the pandemic and CAMEO's services have been in highly demand to support struggling families.

For this reason, the trustees, manager, staff and volunteer have strived to make the return of CAMEO activities possible. A bold decision was made to look for an alternative premises (previously the GREENO - Shepperton, that has been closed for a substantial longer period)

The new premises for the centre then become St. Mary Parish Hall in Lower Sunbury, this has been assessed and further investments made to re-purpose the building to the new use, particularly to allow the daily delivery of fresh and warm lunches for the residents, previously provided in the GREENO facilities by third parties and paid for by the residents.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Internal and external factors**

##### **IMPACT OF COVID-19**

The pandemic and subsequent lockdown had a substantial impact in the running of CAMEO charitable activities. Those were interrupted from April to July 2020, to comply with the lockdown rules at that time.

We regret that we could not support the family and carer of people regularly visiting the centre and offer our services to new people in need. We were sad about CAMEO's more vulnerable friends, losing their life, and trying to be close to their family, offering some comfort remotely. It is known that social isolation and mental health issues have increased during the pandemic and CAMEO's services have been in highly demand to support struggling families.

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## CAMEO

Report of the Trustees  
for the Year Ended 31 March 2021

### **FINANCIAL REVIEW**

#### **Financial position**

##### **Deficit**

As described above the global pandemic have substantially disrupted the charity activities and the income stream generated by those falls by 92% to £19,274. On the other hand, thanks to government grants and individual donations, CAMEO total income drops by only 58% to £104,752. Also given the charity period of inactivity, expenditures were contained to £132,874, 44% less than the previous year. Nevertheless, running the charity operations over the reporting period have resulted in a loss of £28,122, reducing the reserve balance by 11.77%.

##### **Reserves policy**

The reserves policy is considered annually as the trustees review the work of the charity and its forward plans.

The consensus of the trustees is for CAMEO to maintain sufficient financial reserves to protect the existing level of services and remain solvent is for a period of 12 months (assuming operational expenses return to previous year level, higher capacity).

This to ensure sufficient funds are available in case of a prolonged pandemic impact on the charity operations.

##### **Going concern**

The financial statements of the charitable company have been prepared on an ongoing basis as the trustees have assessed the going concern position and have no reason to believe that there are any material uncertainties that would affect the ability of the charitable company to continue as a going concern for the foreseeable future.

Clearly Covid-19 global pandemic is a material uncertainty, but the trustees do not find sufficient evidence to believe this will cause insolvency, also given the current level of CAMEO's reserve.

The trustees have carefully considered this, both in short and longer term, by running and review cashflow forecasts and putting in place a solid governance framework to approve any further investments or changes in the operational costs.

### **FUTURE PLANS**

CAMEO's future plans will focus in three areas:

1. Increasing the charity accessibility with greater diversity and inclusion, improved services and enhanced digital communication.
2. Strengthening the governance framework using independent advisors and a wide range of expertise from new trustees and volunteers.
3. Achieving operational excellence through staff training and smarter way of working.

## CAMEO

### Report of the Trustees for the Year Ended 31 March 2021

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. CAMEO policy and procedures are assessed and reviewed on an annual basis to ensure alignment with emerging law and regulation framework.

### **Policy for Trustee recruitment**

Cameo follows a formal recruitment process:

- Cameo always advertises Trustee vacancies on multiple external job boards
- Candidates are shortlisted based on relevant skills and experience
- In the interest of Diversity and Inclusion we promote this vacancy and encourage the application from underrepresented groups and advertise via the Young Trustee Movement.
- Short listed candidates will have a short screening call
- Any candidates that reach the final stage interview will be interviewed by 2 trustees and the Charity Manager.
- Any trustee appointment must be agreed by the board of Trustees.
- All trustees must attend Trustee training via a recognised and certified Trustee training provider

### **Trustees**

Geoff Pointon, David Richens (resigned Sep 20), Barry Dow and Barry Wilkinson, Simon Hannan (Appointed in Feb 2021) and David Williams (Appointed in Feb 2021)

Adriana Ceruso (appointed April-21) and Lauren DiPietro (appointed Aug-21)

### **Staff**

Annette Pointon (Manager), Julia (Fitzpatrick) Hayes (Deputy Manager), Cheryl Bruce (Deputy Manager), Julia Ash, Emma Kemnitzer, Maria Parkhouse, Karen Cole.

### **Volunteers**

Shirley Constable

### **Risk management**

The trustees have examined the operational and business risks which the charity faces and confirm that they are satisfied that systems and controls are established to mitigate any significant risks.

However, CAMEO is planning to undergo a full review of the government framework in the following year to provide transparency to the new board of trustees and a baseline to reassess the charity risks.

Approved by order of the board of trustees on 24 January 2022 and signed on its behalf by:

B Dow - Trustee

Independent Examiner's Report to the Trustees of  
CAMEO

**Independent examiner's report to the trustees of CAMEO**

I report to the charity trustees on my examination of the accounts of CAMEO (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mary E Ryan  
FCCA  
Ark Accountancy  
Chartered Certified Accountant  
31 Cheam Road  
Epsom  
Surrey  
KT17 1QX

24 January 2022

CAMEO

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		85,361	10,041
<b>Charitable activities</b>			
Care of people with dementia		19,274	239,700
Investment income	2	<u>117</u>	<u>80</u>
<b>Total</b>		104,752	249,821
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Care of people with dementia		132,874	237,090
<b>NET INCOME/(EXPENDITURE)</b>		(28,122)	12,731
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		238,908	226,177
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>210,786</u>	<u>238,908</u>

CAMEO

Balance Sheet  
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,029	1,330
<b>CURRENT ASSETS</b>			
Debtors	7	10,632	17,147
Cash at bank and in hand		<u>204,761</u>	<u>224,383</u>
		215,393	241,530
<b>CREDITORS</b>			
Amounts falling due within one year	8	(5,636)	(3,952)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>209,757</u>	<u>237,578</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		210,786	238,908
		<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>210,786</u>	<u>238,908</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>210,786</u>	<u>238,908</u>
<b>TOTAL FUNDS</b>		<u>210,786</u>	<u>238,908</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2022 and were signed on its behalf by:

B. Dow - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Plant equipment - over 6 years straight line  
Computer equipment - over 4 years straight line

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CAMEO

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>117</u>	<u>80</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Direct staff	<u>6</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

The charity has a defined contribution pension scheme, which all employees are entitled to join. In accordance with UK Government regulations, the company contributes 3% of salary and employees 5% of their salary. During the year ended 31 March 2021 the charity's total contributions amounted to £1,304 (vs £ 1,786 PY)

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	10,041
<b>Charitable activities</b>	
Care of people with dementia	239,700
Investment income	<u>80</u>
<b>Total</b>	249,821
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Care of people with dementia	<u>237,090</u>
<b>NET INCOME</b>	12,731
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>226,177</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>238,908</u></u>

CAMEO

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	4,191	3,362	7,553
Additions	<u>-</u>	<u>549</u>	<u>549</u>
At 31 March 2021	<u>4,191</u>	<u>3,911</u>	<u>8,102</u>
<b>DEPRECIATION</b>			
At 1 April 2020	3,777	2,446	6,223
Charge for year	<u>364</u>	<u>486</u>	<u>850</u>
At 31 March 2021	<u>4,141</u>	<u>2,932</u>	<u>7,073</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>50</u>	<u>979</u>	<u>1,029</u>
At 31 March 2020	<u>414</u>	<u>916</u>	<u>1,330</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Other debtors	10,194	17,147
Prepayments	<u>438</u>	<u>-</u>
	<u>10,632</u>	<u>17,147</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Other creditors	<u>5,636</u>	<u>3,952</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	238,908	(28,122)	210,786
	<u>238,908</u>	<u>(28,122)</u>	<u>210,786</u>

CAMEO

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,752	(132,874)	(28,122)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>104,752</u>	<u>(132,874)</u>	<u>(28,122)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	226,177	12,731	238,908
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>226,177</u>	<u>12,731</u>	<u>238,908</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	249,821	(237,090)	12,731
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>249,821</u>	<u>(237,090)</u>	<u>12,731</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	226,177	(15,391)	210,786
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>226,177</u>	<u>(15,391)</u>	<u>210,786</u>

CAMEO

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	354,573	(369,964)	(15,391)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>354,573</u>	<u>(369,964)</u>	<u>(15,391)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

## CAMEO

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,121	6,239
Grants	<u>80,240</u>	<u>3,802</u>
	85,361	10,041
<b>Investment income</b>		
Deposit account interest	117	80
<b>Charitable activities</b>		
Direct income	16,850	205,012
Lunches/transport	<u>2,424</u>	<u>34,688</u>
	<u>19,274</u>	<u>239,700</u>
<b>Total incoming resources</b>	104,752	249,821
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	116,071	161,410
Social security	751	3,268
Pensions	1,458	1,784
Room hire	5,300	14,717
External Day Care Support	-	1,089
Activities	-	4,030
Craft materials	109	426
Refreshments	196	3,286
Lunches	1,396	26,086
Transport	-	9,841
Equipment	<u>246</u>	<u>408</u>
	125,527	226,345
<b>Support costs</b>		
<b>Management</b>		
Insurance	382	375
Telephone	665	1,054
Postage and stationery	745	1,040
Sundries	1,147	1,756
Training	36	291
Members services	-	1,564
Plant and machinery	<u>364</u>	<u>204</u>
	3,339	6,284
<b>Information technology</b>		
Website & software	412	392
Carried forward	412	392

This page does not form part of the statutory financial statements

CAMEO

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
<b>Information technology</b>		
Brought forward	412	392
Computer equipment	<u>486</u>	<u>450</u>
	898	842
<b>Governance costs</b>		
Accountancy and legal fees	2,610	3,619
Independent examiner fee	<u>500</u>	<u>-</u>
	<u>3,110</u>	<u>3,619</u>
Total resources expended	<u>132,874</u>	<u>237,090</u>
<b>Net (expenditure)/income</b>	<u><u>(28,122)</u></u>	<u><u>12,731</u></u>

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