

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
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 2022

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Reference and Administrative Details
for the Year Ended 31 March 2022

TRUSTEES

A Ceruso (appointed 20.4.21)
B E Wilkinson Founder 1991 (resigned 31.8.21)
E Griffiths (appointed 20.4.21) (resigned 1.10.21)
D M Williams (resigned 6.7.22)
B Dow
S L Hannah
G Pointon Founder 1991 (resigned 31.8.21)
L D DiPetro (appointed 1.8.21)

PRINCIPAL ADDRESS

26 Harpesford Avenue
Virginia Water
Surrey
GU25 4RD

**REGISTERED CHARITY
NUMBER**

1053528

INDEPENDENT EXAMINER

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

INTERNET ADDRESS

www.cameodaycentres.org.uk

BANKERS

Metro Bank
Barclays Bank
NatWest Bank

CAMEO

Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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.

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 premise (previously the GREENO - Shepperton, that has been closed for a substantial longer period)

The new premise 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. Further premises work to be planned and design in the near future, depending upon external funding being available.

CAMEO

Report of the Trustees for the Year Ended 31 March 2022

FINANCIAL REVIEW

Financial position

In the previous year the global pandemic substantially reduced the charities activities but this year they have been restored and the direct income increased by 729% from £19,274 to £140,422. However government grants reduced by 564 % from £80,241 to £14,219. Expenditure increased by 11% from £132,974 to £151,490, most of this increase being attributable to increased room hire costs. Overall the charity achieved a surplus of £7,361 (2021 deficit of £28,122).

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.

This to ensure sufficient funds are available in case of a prolonged period of the charity running with low capacity

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 increase in costs of livings and inflation is a material uncertainty, resulting an increase in rent, salary and food preparation costs. However, 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. Sustaining operational excellence through staff training and smarter way of working.
4. Improving facilities that the centre is operating with.

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.

CAMEO

Report of the Trustees
for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Barry Dow, Simon Hannan, Adriana Ceruso and Lauren Di Pietro.

Staff

Annette Pointon (Manager), Julia (Fitzpatrick) Hayes (Deputy Manager), Cheryl Bruce (Deputy Manager), Julia Ash, Maria Santos Dieguez, Karen Cole, Natalie Wiltshire, Yolande Gauthier-Thornton, Janice Thornton, Sue Hewson, Diane Odysseos, Pat White

Volunteers

Sylvia Pilgrim, David Richens, Shirley Constable, Diane MCNeil, Graham Bruce, Debbie Giles, Mark Hewson, Barbara Nunn

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 15 December 2022 and signed on its behalf by:

B Dow - Trustee

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 2022.

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

15 December 2022

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Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,399	8,028	18,427	85,361
Charitable activities					
Care of people with dementia		140,422	-	140,422	19,274
Investment income	2	2	-	2	117
Total		<u>150,823</u>	<u>8,028</u>	<u>158,851</u>	<u>104,752</u>
EXPENDITURE ON					
Charitable activities					
Care of people with dementia		143,462	8,028	151,490	132,874
NET INCOME/(EXPENDITURE)		7,361	-	7,361	(28,122)
RECONCILIATION OF FUNDS					
Total funds brought forward		210,786	-	210,786	238,908
TOTAL FUNDS CARRIED FORWARD		<u>218,147</u>	<u>-</u>	<u>218,147</u>	<u>210,786</u>

CAMEO

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	6	5,957	-	5,957	1,029
CURRENT ASSETS					
Debtors	7	17,185	-	17,185	10,632
Cash at bank and in hand		200,160	-	200,160	204,761
		<u>217,345</u>	<u>-</u>	<u>217,345</u>	<u>215,393</u>
CREDITORS					
Amounts falling due within one year	8	(5,155)	-	(5,155)	(5,636)
		<u>212,190</u>	<u>-</u>	<u>212,190</u>	<u>209,757</u>
NET CURRENT ASSETS					
		<u>212,190</u>	<u>-</u>	<u>212,190</u>	<u>209,757</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>218,147</u>	<u>-</u>	<u>218,147</u>	<u>210,786</u>
NET ASSETS		<u>218,147</u>	<u>-</u>	<u>218,147</u>	<u>210,786</u>
FUNDS	9				
Unrestricted funds				<u>218,147</u>	<u>210,786</u>
TOTAL FUNDS				<u>218,147</u>	<u>210,786</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 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 in order 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 particular 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.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	2	117
	<u>2</u>	<u>117</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Expenses of £716 (2021 nil) were reimbursed to 3 trustees and trustee training of £437 (2021 nil) was paid on their behalf

4. STAFF COSTS

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

	31.3.22	31.3.21
Direct staff	4	6
	<u>4</u>	<u>6</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 2022 the charity's total contributions amounted to £1,965 (2021 £1,458)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	78,249	7,112	85,361
Charitable activities			
Care of people with dementia	19,274	-	19,274
Investment income	117	-	117
Total	<u>97,640</u>	<u>7,112</u>	<u>104,752</u>
EXPENDITURE ON			
Charitable activities			
Care of people with dementia	125,762	7,112	132,874
NET INCOME/(EXPENDITURE)	(28,122)	-	(28,122)
RECONCILIATION OF FUNDS			
Total funds brought forward	238,908	-	238,908
TOTAL FUNDS CARRIED FORWARD	<u>210,786</u>	<u>-</u>	<u>210,786</u>

CAMEO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2021	4,191	3,911	8,102
Additions	1,198	5,920	7,118
Disposals	(3,567)	(2,740)	(6,307)
	<u>1,822</u>	<u>7,091</u>	<u>8,913</u>
At 31 March 2022			
DEPRECIATION			
At 1 April 2021	4,141	2,932	7,073
Charge for year	353	1,718	2,071
Eliminated on disposal	(3,567)	(2,621)	(6,188)
	<u>927</u>	<u>2,029</u>	<u>2,956</u>
At 31 March 2022			
NET BOOK VALUE			
At 31 March 2022	<u>895</u>	<u>5,062</u>	<u>5,957</u>
At 31 March 2021	<u>50</u>	<u>979</u>	<u>1,029</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	17,185	7,274
Other debtors	-	2,920
Prepayments	-	438
	<u>17,185</u>	<u>10,632</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade creditors	-	5,136
Taxation and social security	4,225	-
Other creditors	930	500
	<u>5,155</u>	<u>5,636</u>

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	210,786	7,361	218,147
	<u>210,786</u>	<u>7,361</u>	<u>218,147</u>
TOTAL FUNDS			
	<u>210,786</u>	<u>7,361</u>	<u>218,147</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,823	(143,462)	7,361
Restricted funds			
CFS grant	6,000	(6,000)	-
Surrey County Council	1,564	(1,564)	-
ICF5 covid	303	(303)	-
RTF4 covid	161	(161)	-
	<u>8,028</u>	<u>(8,028)</u>	<u>-</u>
TOTAL FUNDS	<u>158,851</u>	<u>(151,490)</u>	<u>7,361</u>

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,640	(125,762)	(28,122)
Restricted funds			
CFS grant	7,112	(7,112)	-
	<u>104,752</u>	<u>(132,874)</u>	<u>(28,122)</u>
TOTAL FUNDS	<u>104,752</u>	<u>(132,874)</u>	<u>(28,122)</u>

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	238,908	(20,761)	218,147
TOTAL FUNDS	<u>238,908</u>	<u>(20,761)</u>	<u>218,147</u>

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 £
Unrestricted funds			
General fund	248,463	(269,224)	(20,761)
Restricted funds			
CFS grant	13,112	(13,112)	-
Surrey County Council	1,564	(1,564)	-
ICF5 covid	303	(303)	-
RTF4 covid	161	(161)	-
	<u>15,140</u>	<u>(15,140)</u>	<u>-</u>
TOTAL FUNDS	<u>263,603</u>	<u>(284,364)</u>	<u>(20,761)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

CAMEO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,208	5,121
Grants	14,219	80,240
	<hr/>	<hr/>
	18,427	85,361
Investment income		
Deposit account interest	2	117
Charitable activities		
Direct income	125,527	16,850
Lunches/transport	14,895	2,424
	<hr/>	<hr/>
	140,422	19,274
	<hr/>	<hr/>
Total incoming resources	158,851	104,752
EXPENDITURE		
Charitable activities		
Wages	104,777	116,071
Social security	2,033	751
Pensions	1,965	1,458
Sundries	272	-
Room hire	21,854	5,300
Activities	2,600	-
Craft materials	35	109
Refreshments	181	196
Lunches	5,090	1,396
Equipment	454	246
	<hr/>	<hr/>
	139,261	125,527
Support costs		
Management		
Insurance	300	382
Telephone	367	665
Postage and stationery	726	745
Advertising	56	-
Sundries	1,786	1,147
Training	108	36
Plant & machinery depreciation	392	364
	<hr/>	<hr/>
	3,735	3,339
Information technology		
Website & software	612	412
Carried forward	612	412

This page does not form part of the statutory financial statements

CAMEO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Information technology		
Brought forward	612	412
Computer equipment	1,718	486
	<u>2,330</u>	<u>898</u>
Human resources		
Health & safety	740	-
Governance costs		
Accountancy and legal fees	3,671	2,610
Independent examiner fee	600	500
Trustee training	437	-
Trustee travel	585	-
Trustee miscellaneous	131	-
	<u>5,424</u>	<u>3,110</u>
Total resources expended	<u>151,490</u>	<u>132,874</u>
Net income/(expenditure)	<u>7,361</u>	<u>(28,122)</u>