

**REGISTERED COMPANY NUMBER: 03344224 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1062723**

**AGE UK MAIDSTONE**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**OR THE YEAR ENDED 31 MARCH 2021**

Porritt Rainey  
The Crown Business Centre  
10 High Street  
Otford  
Sevenoaks  
Kent TN14 5PQ



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2020/21 was an unprecedented year in the history of AUKM.

The year was very challenging with many tough decisions made during the covid and pandemic period.

A big thank you to the team, volunteers and for the strong leadership during these challenging times. It was a great team that enabled us to deal with the challenges of working through the pandemic.

Lockdown brought many challenges these included the suspension of some services, delivering services remotely, staff working remotely, setting up additional service during the pandemic (eg meals on wheels) at very short notice. During the pandemic there was a very strong team spirit, collaboration and teamworking to work through the challenges and to succeed and not to let down the elderly in the local community.

The decision was taken to keep the Mill Street office open as a hub during the pandemic period, this enabled us to co-ordinate and deliver effective services at these difficult times & it became a beacon for the elderly in the local community.

The government furlough scheme was used for some staff and immediate action was taken to manage other expenses and costs within AUKM.

In December 2020 the central KKC fund was lost with the West Kent Well Being Services contract being awarded to another party. There was then a period of detailed discussion with KCC, MBC, Age UK National, West Kent Partners & Age UK Kent Consortium to work on transition plans (services and finance) for local services.

These discussions resulted in improved and enhanced working relationships with all key stakeholders and will serve us well as we move into next year.

During the pandemic period the board met remotely on a regular basis to provide strategic guidance, support and advice during these difficult times.

During 2020/21 additional skills and capabilities were added to the board. These included finance, fundraising, Risk & Compliance. Also pleased to report the diversity of the board was also significantly enhanced.

Due to the decisive, clear and timely actions taken by AUKM the charity closed 2020/21 in a solid and stable financial position, with services matching the needs of the local community (given the covid landscape) and in good position to face into the challenges for the coming year.

*Jess Kuller*

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Mr J Kuller, Chairman

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. 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**

Age UK Maidstone is a non political, non sectarian voluntary body with charitable status working with statutory and other voluntary organisations to promote the welfare of elderly people in any manner which now, or hereafter, may be deemed by the law to be charitable, within the Borough of Maidstone and Kent.

Our priorities are laid out in our Mission statement:

#### **Our Mission**

The provision of Health, Wellbeing and Support to older people working across Kent with similar minded charities

We believe:

- That older people are entitled to the support that they need to improve their own sense of wellbeing, to achieve independence and to have control of their own lives:.
- That 'Ageist' or negative attitudes should not be tolerated
- Age is not a barrier.
- The expectations of older people and their carers can be achieved. That older people should remain free to choose the services and the services and support they require In working with partners to achieve our vision

Our objectives are:

- To provide a wide variety of services and support aimed at improving the quality of life for elderly people at a price they can afford.
- To listen to older people and try to offer person centred support
- To work in partnership with others to this end and seek to educate and influence key decision makers on issues relating to older people.
- To support older people in their homes to maintain their independence and offer temporary access to services where appropriate
- To provide companionship for our clients through a range of specialised services.

When clients need more specialist care than we can provide, we refer them on to other agencies working to secure the support they need. To provide the best services to help older to have full and active lives.

### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

### **Volunteers**

Many volunteers had to self-isolate, Kent Fire and Rescue and The Rotary Club stepped in to volunteer.

Trustees would like to thank all our volunteers for their loyalty to the clients whom we are here to support.

We would like to thank the following organisations, which have supported us during the year by providing us with services free of charge or at a reduced rate:

Golding Homes  
Gallagher's  
Caremark

We would like to thank KCC , Maidstone Borough Council , Kent Fire and Rescue and The Rotary Club for their continued support.

## STRATEGIC REPORT

### Charitable activities

#### Achievements and Performance

The year 2020 -21 has been challenging, due to the impact of the pandemic. All social groups, day centres and dementia services were suspended; however, we adapted services to support clients in their homes through the setting up of the meals-on-wheels service, dementia outreach and welfare calls and visits.

Throughout the pandemic we continued to operate a foot care service in the area covered by Maidstone Borough Council. The service is delivered by a team of nurses on a full cost recovery basis. The service is available to residents of the borough who are not residing in hospital, are aged over 55 and have been assessed by ourselves as requiring foot care. This service operates under strict medical and Covid guidelines and has been a resounding success. Our service enables the clients to maintain their independence and reduces the risks of falls and subsequent injuries.

Our Community bathing service has continued for those residents of the Borough of Maidstone aged over 55, with a mobility problem or having difficulty getting in and out of the bath. The service has been adapted to meet the new legislation set out by CQC.

The independent living support service continues to develop. The service is designed to assist older people to remain independent in their own homes. Covid meant that we had to adapt the service to meet their needs. We carried out a considerable amount of shopping calls, prescription pick-ups and welfare calls, and continued to provide support with day-to-day tasks, such as cleaning, laundry, bed changing, shopping, gardening, and befriending. We also provided a take home and settle service from Maidstone hospital on behalf of Age UK East Sussex and the West Kent Clinical Commissioning group

### Financial review

#### Financial position

##### Financial Review of the Year

Our Income and Expenditure Statement show a surplus for the financial year amounting to **£ 451,921** (2019/20 deficit £27,590).

Income received totalled **£1,090,226** (2019/20: £1,032,204).

#### Reserves policy

Consolidated funds now stand at £774,357 (2020/21: £322,436) but of these £73,160 is restricted and £114,993 designated to special areas of expenditure see Note 19 to the Financial Statements. Our consolidated funds are sufficient to fund all of our activities for 6 months.

The trustees' reserves policy, in respect of both the restricted and unrestricted funds, is to maintain these so that they are sufficient to complete an orderly closure of operations should funding cease.

#### Principal risks and uncertainties

The Trustees have identified the following as being major risks:

- Resource funding
- Resources-staffing
- Resources-infrastructure
- Regulation of services and provision for the future

## STRATEGIC REPORT

### Financial and risk management objectives and policies

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. To this end, the Charity maintains a risk register.

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to operations and finances of the Charity and are satisfied that systems and controls are in place to mitigate exposure to the major risks. As part of the process, the trustees review:

- A detailed budget and cash flow forecast which are reforecast regularly, taking account of variances in income and expenditure.
- Quarterly management accounts although they have also been receiving regular financial updates since the start of the COVID-19 pandemic.

The trustees meet several times per year to review the general financial position of the Charity. The trustees have reviewed the Charity's own internal financial controls and are satisfied that these are appropriate in minimising any risk to the Charity's funds.

The immediate risk facing the Charity currently is any ongoing financial uncertainty resulting from the COVID-19 pandemic and its potential impact on income and services provided.. In particular, this has impacted on Day care and Dementia care income. The trustees have assessed to the best of their abilities the current and potential future impact of the COVID-19 pandemic, to ensure that the Charity can maintain its day-to-day activities. The Trustees will take whatever measures they consider to be required during this time to enable the Charity to continue its operations.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Age UK Maidstone is a Charitable company limited by guarantee which was incorporated on 2 April 1997 as Age Concern Maidstone. The Charity is registered with the Charity Commission and governed by its Memorandum and Articles of Association and the Constitution. Directors and Trustees receive no remuneration for their work on behalf of the charity.

On 29th February 2012 the charity changed its name to Age UK Maidstone as a company limited by guarantee as the successor to Age Concern Maidstone. The members present at the charities Annual General meeting on 6th October 2011 had voted in favour of the name change on the recommendation of the Directors.

Our Trustees have traditionally been recruited by word of mouth, personal recommendation and via the local Volunteer Bureau. We have been fortunate that the mix of expertise has been sufficient to enable the Trustees to make informed decisions. All new Trustees are given an induction pack which includes a copy of "The Essential Trustee" published by the Charity Commission. They are also assigned an existing Trustee as their mentor and given the opportunity to visit all the various activities of the Charity.

As part of our commitment to quality in the services we provide we are registered with the Care Quality Commission. We applied for ISO 9001 on the 7th February 2014 and were registered on the 20th February 2014 for the provision of social opportunities and outreach services to older people. We are inspected annually on our compliance with our ISO 9001:2015 standard. We were inspected in November 2017 and are reregistered for another three years subject to annual reviews.

As a brand partner of Age UK we received support from the national charity through the brand partner payments as a grant, fact sheets, policy responses to Government initiatives and support for campaigning on issues that affect older people.

Any decisions that may affect existing policies, or the agreeing of new policies or procedures, are made by the Board after receiving recommendation from the Board's various sub committees. These are formed to advise the Board on Finance and Business Planning, Care and Personnel. The Board also ask the Chief Executive Officer who attend the Board and its sub committees in an advisory role. Kent Adult Social Care confirmed in their grant application confirmation letter that our grant for the financial year 20/21 would be our last as they would be issuing contracts subject to competitive tender to start from April 1st, 2021 as a result of this the Trustees held an Away Day to review our strategic objectives going forward. As part of the day, we reviewed our Mission Statement. With continuing concerns over the amount of cash reserves we were holding the Trustees continued their on-going review of the prices charged to clients and our reserves policy. Our Trustees having reviewed our cash reserves and have set a minimum target for £50,000 in unrestricted cash reserves for the end of the financial year 2020/21. They also asked the Chief Executive to provide budget models that included no funding from Kent County Council for the Board to consider before setting the budget for 2021/22

Our grant funding for 2020/21 was paid to our lead organisation Age UK Sevenoaks and Tonbridge who then redistribute the monies to partner organisations. The current agreement was due to finish on 31 March 2021.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

03344224 (England and Wales)

### Registered Charity number

1062723

### Registered office

Unit 1 and 2 Dairy Farm  
Fairview Farm  
Linton Road  
Maidstone  
ME15 0AL

### Trustees

Ms L M Amuro (resigned 2/4/2020)  
Dr A Shivji (resigned 11/4/2020)  
Ms C A Vizzard  
B C Vizzard (resigned 1/4/21)  
J Kuller  
K J Hesketh (appointed 1/7/2020)  
A F Gipson (appointed 19/4/2021 resigned 11/11/21)  
K Barnes (appointed 19/4/2021)  
M McKay (appointed 19/4/2021)  
M J Redondo Gonzalez (appointed 26/5/2021)

### Company Secretary

Mrs L H MacPherson

### Auditors

Porritt Rainey  
The Crown Business Centre  
10 High Street Otford  
Sevenoaks Kent  
TN14 5PQ

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Age UK Maidstone for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Report of the Trustees  
for the year ended 31 March 2021**

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are 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 auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26 January 2022 and signed on the board's behalf by:

*Jess Kuller*

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J Kuller - Trustee



### **Opinion**

We have audited the financial statements of Age UK Maidstone (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- 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 Auditors' 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 the charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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 is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to registered charities, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and other factors such as taxation.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to manual accounting journals. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud,
- Evaluating management's controls designed to prevent and detect irregularities, and
- Identifying and testing manual accounting journals, in particular any unusual items.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Porritt Rainey*

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for and on behalf of Porritt Rainey  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
The Crown Business Centre  
10 High Street  
Otford  
Sevenoaks  
Kent  
TN14 5PQ

Date: 26 January 2022

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the year ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	10,099	-	10,099	62,458
<b>Charitable activities</b>					
Daycare	5	612,004	16,019	628,023	320,587
Bathing Service		15,773	-	15,773	23,405
Advice and Information		-	-	-	3,421
Handyman		65,189	-	65,189	57,314
Independent Living Service		217,340	-	217,340	214,259
Footcare		34,264	-	34,264	79,240
Befriending		-	-	-	15,535
Dementia Centre		9,814	-	9,814	175,449
Transport Service		460	-	460	41,665
Meals on wheels service		56,353	-	56,353	-
Other trading activities	3	18,267	-	18,267	8,855
Investment income	4	11	-	11	95
Other income		34,633	-	34,633	29,921
<b>Total</b>		<b>1,074,207</b>	<b>16,019</b>	<b>1,090,226</b>	<b>1,032,204</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	-	-	-	11,049
<b>Charitable activities</b>					
Daycare	7	110,755	-	110,755	240,211
Bathing Service		29,944	-	29,944	73,159
Advice and Information		13,214	-	13,214	36,402
Handyman		68,075	-	68,075	38,965
Independent Living Service		229,079	-	229,079	197,544
Footcare		33,997	-	33,997	64,192
Befriending		16,512	-	16,512	57,295
Advocacy		13,215	-	13,215	66,268
Dementia Centre		37,091	-	37,091	159,738
Transport Service		15,606	-	15,606	69,738
Consortia		3,176	-	3,176	45,233
Meals on wheels service		67,641	-	67,641	-
<b>Total</b>		<b>638,305</b>	<b>-</b>	<b>638,305</b>	<b>1,059,794</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>435,902</b>	<b>16,019</b>	<b>451,921</b>	<b>(27,590)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>265,295</b>	<b>57,141</b>	<b>322,436</b>	<b>350,026</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>701,197</b>	<b>73,160</b>	<b>774,357</b>	<b>322,436</b>

**Statement of Financial Position**  
**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	<b>334,899</b>	<b>57,141</b>	<b>392,040</b>	406,094
<b>CURRENT ASSETS</b>					
Debtors	13	<b>40,182</b>	-	<b>40,182</b>	27,425
Cash at bank and in hand		<b>540,320</b>	<b>16,019</b>	<b>556,339</b>	162,048
		<b>580,502</b>	<b>16,019</b>	<b>596,521</b>	189,473
<b>CREDITORS</b>					
Amounts falling due within one year	14	<b>(39,873)</b>	-	<b>(39,873)</b>	(93,346)
<b>NET CURRENT ASSETS</b>		<b>540,629</b>	<b>16,019</b>	<b>556,648</b>	96,127
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>875,528</b>	<b>73,160</b>	<b>948,688</b>	502,221
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	<b>(174,331)</b>	-	<b>(174,331)</b>	(179,785)
<b>NET ASSETS</b>		<b>701,197</b>	<b>73,160</b>	<b>774,357</b>	322,436
<b>FUNDS</b>	19				
Unrestricted funds				<b>701,197</b>	265,295
Restricted funds				<b>73,160</b>	57,141
<b>TOTAL FUNDS</b>				<b>774,357</b>	322,436

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2022 and were signed on its behalf by:

*Jess Kuller*

J Kuller - Trustee

**Statement of Cash Flows**  
**for the year ended 31 March 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	405,067	(12,135)
Interest paid		<u>(5,700)</u>	<u>(4,204)</u>
Net cash provided by/(used in) operating activities		<u>399,367</u>	<u>(16,339)</u>
<b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		2,400	-
Interest received		<u>11</u>	<u>95</u>
Net cash provided by investing activities		<u>2,411</u>	<u>95</u>
<b>Cash flows from financing activities</b>			
New loans in year		-	200,000
Loan repayments in year		(5,911)	(68,797)
Capital repayments in year		<u>(1,576)</u>	<u>(3,052)</u>
Net cash (used in)/provided by financing activities		<u>(7,487)</u>	<u>128,151</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		394,291	111,907
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>162,048</u>	<u>50,141</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>556,339</u></u>	<u><u>162,048</u></u>

**Notes to the Statement of Cash Flows  
for the year ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>451,921</b>	<b>(27,590)</b>
<b>Adjustments for:</b>		
Depreciation charges	14,235	16,458
Profit on disposal of fixed assets	(2,400)	-
Interest received	(11)	(95)
Interest paid	5,700	4,204
Decrease in stocks	-	8
Increase in debtors	(12,757)	(1,430)
Decrease in creditors	<u>(51,621)</u>	<u>(3,690)</u>
<b>Net cash provided by/(used in) operations</b>	<b><u>405,067</u></b>	<b><u>(12,135)</u></b>

**2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS**

	At 1/4/20 £	Cash flow £	At 31/3/21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>162,048</u>	<u>394,291</u>	<u>556,339</u>
	<u>162,048</u>	<u>394,291</u>	<u>556,339</u>
<b>Debt</b>			
Finance leases	(1,576)	1,576	-
Debts falling due within 1 year	(17,424)	276	(17,148)
Debts falling due after 1 year	<u>(179,785)</u>	<u>5,454</u>	<u>(174,331)</u>
	<u>(198,785)</u>	<u>7,306</u>	<u>(191,479)</u>
<b>Total</b>	<b><u>(36,737)</u></b>	<b><u>401,597</u></b>	<b><u>364,860</u></b>

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

**Allocation and apportionment of costs**

The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity:

Daycare	30 %
Bathing Service	10%
Advice and Information	5%
Handyman Service	4%
Independent Living Service	11%
Footcare	3%
Befriending	6%
Advocacy	20%
Dementia Service	7%
Transport	4%

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Plant and machinery	- 15% on cost
Motor vehicles	- 25% on cost and 25% on reducing balance

**Taxation**

The charity is exempt from corporation 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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Statement of Financial Position. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

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

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	<b>8,850</b>	60,502
Gift aid	<b>1,249</b>	1,956
	<b><u>10,099</u></b>	<b><u>62,458</u></b>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	<b>18,267</b>	8,620
Insurance commission	<b>-</b>	235
	<b><u>18,267</u></b>	<b><u>8,855</u></b>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<b>11</b>	95

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2021	2020
		£	£
Client Contributions	Daycare	<b>2,669</b>	92,564
Exercise and Socialise	Daycare	<b>-</b>	1,976
Grants	Daycare	<b>625,354</b>	226,047
Client Contributions	Bathing Service	<b>15,773</b>	23,405
Grants	Advice and Information	<b>-</b>	3,421
Client Contributions	Handyman	<b>65,189</b>	57,314
Client Contributions	Independent Living Service	<b>217,340</b>	214,259
Client Contributions	Footcare	<b>34,264</b>	79,240
Grants	Befriending	<b>-</b>	15,535
Client Contributions	Dementia Centre	<b>9,814</b>	173,199
Grants	Dementia Centre	<b>-</b>	2,250
Client Contributions	Transport Service	<b>460</b>	38,725
Grants	Transport Service	<b>-</b>	2,940
Client Contributions	Meals on wheels service	<b>56,353</b>	-
		<b><u>1,027,216</u></b>	<b><u>930,875</u></b>



**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2021**

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

Grants received, included in the above, are as follows:

	2021 £	2020 £
Local Authority	560,995	219,409
Lottery	9,655	
Maidstone Borough	-	3,045
Age UK	38,685	3,421
Other Grants	-	500
Post Code Lottery	-	15,285
KCC Community Grant	-	8,533
Veterans	16,019	-
	<u>625,354</u>	<u>250,193</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	2021 £	2020 £
Staff costs	-	10,785
Staff Travel	-	264
	<u>-</u>	<u>11,049</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Daycare	26,188	84,567	110,755
Bathing Service	24,661	5,283	29,944
Advice and Information	-	13,214	13,214
Handyman	52,217	15,858	68,075
Independent Living Service	160,365	68,714	229,079
Footcare	26,069	7,928	33,997
Befriending	3,297	13,215	16,512
Advocacy	-	13,215	13,215
Dementia Centre	21,233	15,858	37,091
Transport Service	2,391	13,215	15,606
Consortia	3,176	-	3,176
Meals on wheels service	54,426	13,215	67,641
	<u>374,023</u>	<u>264,282</u>	<u>638,305</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Daycare	81,088	2,327	1,152	84,567
Bathing Service	5,066	145	72	5,283
Advice and Information	12,670	364	180	13,214
Handyman	15,206	436	216	15,858
Independent Living Service	65,887	1,891	936	68,714
Footcare	7,602	218	108	7,928
Befriending	12,671	364	180	13,215
Advocacy	12,671	364	180	13,215
Dementia Centre	15,206	436	216	15,858
Transport Service	12,671	364	180	13,215
Carried forward	240,738	6,909	3,420	251,067

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2021**

**8. SUPPORT COSTS - continued**

	Management £	Finance £	Governance costs £	Totals £
Brought forward	<b>240,738</b>	<b>6,909</b>	<b>3,420</b>	<b>251,067</b>
Meals on wheels service	<u><b>12,671</b></u>	<u><b>364</b></u>	<u><b>180</b></u>	<u><b>13,215</b></u>
	<u><b>253,409</b></u>	<u><b>7,273</b></u>	<u><b>3,600</b></u>	<u><b>264,282</b></u>
Activity	Basis of allocation			
Management	Staff activity			
Finance	Staff activity			
Governance costs	Staff activity			

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors remuneration	<b>3,600</b>	6,775
Depreciation - owned assets	<b>11,895</b>	14,299
Depreciation - assets on hire purchase contracts and finance leases	<b>2,159</b>	2,158
Other operating leases	<b>2,796</b>	3,144
Surplus on disposal of fixed assets	<u><b>(2,400)</b></u>	<u>-</u>

**10. 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.

**11. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	<b>425,118</b>	659,352
Social security costs	<b>23,720</b>	26,305
Other pension costs	<u><b>8,451</b></u>	<u>12,068</u>
	<u><b>457,289</b></u>	<u>697,725</u>

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

	2021	2020
Admin and Management	7	7
Day Activities	8	25
Independent Living Service	<u>30</u>	<u>36</u>
	<u>45</u>	<u>68</u>

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

The Emoluments of the Chief Executive was £ 55,090

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2021**

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2020	493,831	82,127	301,371	877,329
Disposals	-	-	(6,616)	(6,616)
At 31 March 2021	<u>493,831</u>	<u>82,127</u>	<u>294,755</u>	<u>870,713</u>
<b>DEPRECIATION</b>				
At 1 April 2020	94,447	77,575	299,213	471,235
Charge for year	10,497	1,399	2,158	14,054
Eliminated on disposal	-	-	(6,616)	(6,616)
At 31 March 2021	<u>104,944</u>	<u>78,974</u>	<u>294,755</u>	<u>478,673</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>388,887</u>	<u>3,153</u>	<u>-</u>	<u>392,040</u>
At 31 March 2020	<u>399,384</u>	<u>4,552</u>	<u>2,158</u>	<u>406,094</u>

Fixed assets, included in the above, which are held under finance leases are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>8,634</u>
<b>DEPRECIATION</b>	
At 1 April 2020	6,475
Charge for year	<u>2,159</u>
At 31 March 2021	<u>8,634</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>2,159</u>

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

	2021 £	2020 £
Trade debtors	27,582	12,948
HMRC JRS	5,911	-
Prepayments	<u>6,689</u>	<u>14,477</u>
	<u>40,182</u>	<u>27,425</u>

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2021**

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

	2021	2020
	£	£
Bank loans (see note 16)	<b>17,148</b>	17,424
Finance leases (see note 17)	-	1,576
Trade creditors	<b>13,364</b>	59,465
Social security and other taxes	-	8,344
Pension Control	<b>1,414</b>	2,337
Accrued expenses	<b>7,947</b>	4,200
	<b><u>39,873</u></b>	<b><u>93,346</u></b>

**15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Bank loans (see note 16)	<b><u>174,331</u></b>	<b><u>179,785</u></b>

**16. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<b><u>17,148</u></b>	<b><u>17,424</u></b>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<b><u>17,148</u></b>	<b><u>17,424</u></b>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<b><u>51,445</u></b>	<b><u>52,272</u></b>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	<b>105,738</b>	110,089

**17. LEASING AGREEMENTS**

Minimum lease payments under finance leases fall due as follows:

	<b>Finance leases</b>	
	2021	2020
	£	£
Net obligations repayable:		
Within one year	<b><u>-</u></b>	<b><u>1,576</u></b>

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2021**

**18. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>2021</b>	2020
	<b>£</b>	£
Bank loans	<b><u>191,479</u></b>	<u>197,209</u>

The loans are secured by a charge over 6 Egremont Road, Bearsted, Kent ME15 8LH dated 22/02/2010 and 7 Mill Street, Maidstone, Kent, ME15 6XW dated 08/06/2012.

**19. MOVEMENT IN FUNDS**

	At 1/4/20	Net	At
	£	movement	31/3/21
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	<b>150,302</b>	<b>435,902</b>	<b>586,204</b>
Day Care Contingency	<b>10,000</b>	-	<b>10,000</b>
Mill Street Property	<b>104,993</b>	-	<b>104,993</b>
	<b>265,295</b>	<b>435,902</b>	<b>701,197</b>
<b>Restricted funds</b>			
Dementia Centre	<b>9,000</b>	-	<b>9,000</b>
Minibus Replacement	<b>44,608</b>	-	<b>44,608</b>
Development Fund	<b>3,533</b>	-	<b>3,533</b>
Veteran Fund	-	<b>16,019</b>	<b>16,019</b>
	<b>57,141</b>	<b>16,019</b>	<b>73,160</b>
<b>TOTAL FUNDS</b>	<b><u>322,436</u></b>	<b><u>451,921</u></b>	<b><u>774,357</u></b>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>1,074,207</b>	<b>(638,305)</b>	<b>435,902</b>
<b>Restricted funds</b>			
Veteran Fund	<b>16,019</b>	-	<b>16,019</b>
<b>TOTAL FUNDS</b>	<b><u>1,090,226</u></b>	<b><u>(638,305)</u></b>	<b><u>451,921</u></b>

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2021**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	134,713	15,589	150,302
Day Care Contingency	10,000	-	10,000
Mill Street Property	<u>104,993</u>	<u>-</u>	<u>104,993</u>
	249,706	15,589	265,295
<b>Restricted funds</b>			
Dementia Centre	10,000	(1,000)	9,000
Voucher Scheme	11,701	(11,701)	-
Consortia	13,002	(13,002)	-
Minibus Replacement	44,608	-	44,608
Development Fund	<u>21,009</u>	<u>(17,476)</u>	<u>3,533</u>
	100,320	(43,179)	57,141
<b>TOTAL FUNDS</b>	<u>350,026</u>	<u>(27,590)</u>	<u>322,436</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	1,032,204	(1,016,615)	15,589
<b>Restricted funds</b>			
Dementia Centre	-	(1,000)	(1,000)
Voucher Scheme	-	(11,701)	(11,701)
Consortia	-	(13,002)	(13,002)
Development Fund	<u>-</u>	<u>(17,476)</u>	<u>(17,476)</u>
	-	(43,179)	(43,179)
<b>TOTAL FUNDS</b>	<u>1,032,204</u>	<u>(1,059,794)</u>	<u>(27,590)</u>

**20. RELATED PARTY DISCLOSURES**

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