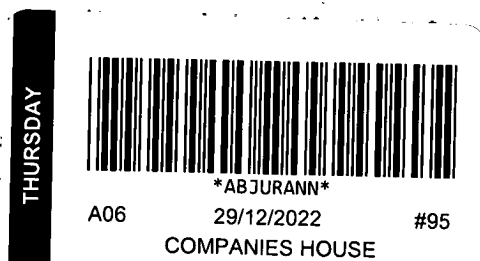


REGISTERED COMPANY NUMBER: 03344224 (England and Wales)
REGISTERED CHARITY NUMBER: 1062723

AGE UK MAIDSTONE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
OR THE YEAR ENDED 31 MARCH 2022

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



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for the year ended 31 March 2022**

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**Chairman's and CEO Report
for the year ended 31 March 2022**

2021/22 was another unprecedented year in the history and progression of AUKM.

The year had many challenges with many tough and difficult decisions made during the post covid and pandemic period.

A big thank you to the team, volunteers and for the strong focus, outstanding leadership during these challenging times. It was a great team effort and contribution from everyone that enabled AUKM to deal with the challenges of working through the post pandemic period.

Post lockdown brought many challenges these included the re-establishment of services, getting clients out of their homes, given them the confidence to attend services and setting up new services.

Post 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 proceed with the sale Mill Street office. The sale was completed and AUKM relocated to Diary Court in October 2021. Diary Court has enabled AUKM to bring the majority of services under one centralise hub at Diary Court, rationalise costs and continue to centralise services as we move forward. The move to Diary Court has been a success and has been welcomed by clients, staff and volunteers.

The sale of Mill Street office has provided further financial stability for AUKM and allowed the charity to clear the mortgage for the Goodman Centre and make the investment in Diary Court.

There has been continued improved and enhanced working relationships with all key stakeholders KKC, Maidstone BC, Age UK national & other AUK branches with Kent.

In June 2021 we also established a close relationship with Age UK Sevenoaks and Tonbridge, this included a sharing of a CEO resource and with a continued enhancement of services, we continue to review the arrangement moving forward.

During 2021/22 we continued to evolve the skills, capabilities and contributions of the board of AUKM. The board met on a regular basis throughout the year - the meetings were conducted remotely.

Due to the continued focus of the CEO & team, decisive, clear and timely actions taken by AUKM the charity closed 2021/22 in a solid and stable financial position, with services re-opened and matching the needs of the local community and in good position to face the challenges for the coming year.



Mr J Kuller (Chair) and Louise MacPherson (CEO)

**Report of the Trustees
for the year ended 31 March 2022**

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 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).

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.

OBJECTIVES AND ACTIVITIES

Volunteers

Many volunteers organisations have helped and assisted AUKM - Kent Fire and Rescue, The Rotary Club, National Lottery.

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:

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 2021-22 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 £ 163,485 (2020/21 Surplus £ 451,921)

Income received totalled £ 844,596 (2020/21: £1,090,226).

Reserves policy

Consolidated funds now stand at £937,842 (2020/21: £774,537) 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 3 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.

STRATEGIC REPORT

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

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:

„h A detailed budget and cash flow forecast which are reforecast regularly, taking account of variances in income and expenditure.

„h 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 daycar 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.

**Report of the Trustees
for the year ended 31 March 2022**

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

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
Kent
ME15 0AL

Trustees

C A Vizzard Retired (resigned 20/8/2022)
B C Vizzard Retired (resigned 1/4/2021)
J Kuller H R Consultant
K J Hesketh
A F Gipson Retired (appointed 19/4/2021) (resigned 11/11/2021)
K Barnes Fundraising Manager (appointed 19/4/2021)
M McKay Retired (appointed 19/4/2021)
M J Redono Gonzaleez (appointed 26/5/2021)

Company Secretary

L H MacPherson

**Report of the Trustees
for the year ended 31 March 2022**

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.

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, approved by order of the board of trustees, as the company directors, on 30 November 2022 and signed on the board's behalf by:


.....
J Kuller - Trustee

Opinion

We have audited the financial statements of Age UK Maidstone (the 'charitable company') for the year ended 31 March 2022 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 2022 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. 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.



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: 6 December 2022

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,375	-	6,375	10,099
Charitable activities					
Daycare		147,560	-	147,560	628,023
Bathing Service		20,035	-	20,035	15,773
Handyman		49,203	-	49,203	65,189
Independent Living Service		262,281	12,750	275,031	217,340
Footcare		63,880	-	63,880	34,264
Dementia Centre		59,129	-	59,129	9,814
Transport Service		-	-	-	460
Meals on wheels service		47,716	-	47,716	56,353
Other trading activities	3	-	-	-	18,267
Investment income	4	-	-	-	11
Other income		175,666	-	175,666	34,633
Total		831,845	12,750	844,595	1,090,226
EXPENDITURE ON					
Charitable activities					
	6				
Daycare		131,789	12,750	144,539	110,755
Bathing Service		34,537	-	34,537	29,944
Advice and Information		-	-	-	13,214
Handyman		58,190	-	58,190	68,075
Independent Living Service		266,600	-	266,600	229,079
Footcare		70,167	-	70,167	33,997
Befriending		-	-	-	16,512
Advocacy		-	-	-	13,215
Dementia Centre		55,725	-	55,725	37,091
Transport Service		-	-	-	15,606
Consortia		-	-	-	3,176
Meals on wheels service		51,352	-	51,352	67,641
Total		668,360	12,750	681,110	638,305
NET INCOME		163,485	-	163,485	451,921
RECONCILIATION OF FUNDS					
Total funds brought forward		701,197	73,160	774,357	322,436
TOTAL FUNDS CARRIED FORWARD		864,682	73,160	937,842	774,357

The notes form part of these financial statements

Statement of Financial Position
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	215,093	9,000	224,093	392,040
CURRENT ASSETS					
Debtors	12	17,818	-	17,818	40,182
Cash at bank and in hand		680,489	64,160	744,649	556,339
		698,307	64,160	762,467	596,521
CREDITORS					
Amounts falling due within one year	13	(48,718)	-	(48,718)	(39,873)
NET CURRENT ASSETS		649,589	64,160	713,749	556,648
TOTAL ASSETS LESS CURRENT LIABILITIES		864,682	73,160	937,842	948,688
CREDITORS					
Amounts falling due after more than one year	14	-	-	-	(174,331)
NET ASSETS		864,682	73,160	937,842	774,357
FUNDS	17				
Unrestricted funds				864,682	701,197
Restricted funds				73,160	73,160
TOTAL FUNDS				937,842	774,357

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

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

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 30 November 2022 and were signed on its behalf by:



 J Kuller - Trustee

The notes form part of these financial statements

Statement of Cash Flows
for the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	53,283	405,067
Interest paid		<u>(6,776)</u>	<u>(5,700)</u>
Net cash provided by operating activities		<u>46,507</u>	<u>399,367</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,568)	-
Sale of tangible fixed assets		344,850	2,400
Interest received		<u>-</u>	<u>11</u>
Net cash provided by investing activities		<u>333,282</u>	<u>2,411</u>
Cash flows from financing activities			
Loan repayments in year		(191,479)	(5,911)
Capital repayments in year		<u>-</u>	<u>(1,576)</u>
Net cash used in financing activities		<u>(191,479)</u>	<u>(7,487)</u>
Change in cash and cash equivalents in the reporting period		188,310	394,291
Cash and cash equivalents at the beginning of the reporting period		<u>556,339</u>	<u>162,048</u>
Cash and cash equivalents at the end of the reporting period		<u>744,649</u>	<u>556,339</u>

The notes form part of these financial statements

**Notes to the Statement of Cash Flows
for the year ended 31 March 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	163,485	451,921
Adjustments for:		
Depreciation charges	9,857	14,235
Profit on disposal of fixed assets	(175,192)	(2,400)
Interest received	-	(11)
Interest paid	6,776	5,700
Decrease/(increase) in debtors	22,364	(12,757)
Increase/(decrease) in creditors	25,993	(51,621)
Net cash provided by operations	<u>53,283</u>	<u>405,067</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21	Cash flow	At 31/3/22
	£	£	£
Net cash			
Cash at bank and in hand	<u>556,339</u>	<u>188,310</u>	<u>744,649</u>
	<u>556,339</u>	<u>188,310</u>	<u>744,649</u>

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	20%
Bathing Service	5%
Handyman Service	5%
Independent Living Service	35%
Footcare	10%
Dementia Service	20%
Meals Service	5%

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.

Notes to the Financial Statements - continued
for the year ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

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

	2022	2021
	£	£
Donations	6,375	8,850
Gift aid	<u>-</u>	<u>1,249</u>
	<u>6,375</u>	<u>10,099</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>-</u>	<u>18,267</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>-</u>	<u>11</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2022

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Client Contributions	Daycare	32,827	2,669
Grants	Daycare	114,733	625,354
Client Contributions	Bathing Service	19,510	15,773
Grants	Bathing Service	525	-
Client Contributions	Handyman	49,203	65,189
Client Contributions	Independent Living Service	262,281	217,340
Grants	Independent Living Service	12,750	-
Client Contributions	Footcare	61,880	34,264
Grants	Footcare	2,000	-
Client Contributions	Dementia Centre	12,629	9,814
Grants	Dementia Centre	46,500	-
Client Contributions	Transport Service	-	460
Client Contributions	Meals on wheels service	47,716	56,353
		<u>662,554</u>	<u>1,027,216</u>

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

	2022 £	2021 £
Local Authority	127,775	560,995
Lottery	24,424	9,655
Age UK	11,559	38,685
Veterans	-	16,019
Involve	12,750	-
	<u>176,508</u>	<u>625,354</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Daycare	95,523	49,016	144,539
Bathing Service	22,282	12,255	34,537
Handyman	45,935	12,255	58,190
Independent Living Service	180,820	85,780	266,600
Footcare	45,659	24,508	70,167
Dementia Centre	6,708	49,017	55,725
Meals on wheels service	39,097	12,255	51,352
	<u>436,024</u>	<u>245,086</u>	<u>681,110</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2022

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Daycare	46,329	1,679	1,008	49,016
Bathing Service	11,583	420	252	12,255
Handyman	11,582	421	252	12,255
Independent Living Service	81,073	2,943	1,764	85,780
Footcare	23,163	841	504	24,508
Dementia Centre	46,328	1,681	1,008	49,017
Meals on wheels service	11,582	421	252	12,255
	<u>231,640</u>	<u>8,406</u>	<u>5,040</u>	<u>245,086</u>

Activity	Basis of allocation
Management	Staff activity
Finance	Staff activity
Governance costs	Staff activity

8. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors remuneration	5,040	3,600
Depreciation - owned assets	9,857	11,895
Depreciation - assets on hire purchase contracts and finance leases	-	2,159
Other operating leases	17,676	2,796
Surplus on disposal of fixed assets	<u>(175,192)</u>	<u>(2,400)</u>

9. 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

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Notes to the Financial Statements - continued
for the year ended 31 March 2022

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	427,786	425,118
Social security costs	22,439	23,720
Other pension costs	8,337	8,451
	<u>458,562</u>	<u>457,289</u>

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

	2022	2021
Admin and Management	5	7
Daycare	7	8
Independent Living Service	35	30
	<u>47</u>	<u>45</u>

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

The Emoluments of the Chief Executive was £ 61,253 which was shared with another Age UK charity.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2021	493,831	82,127	294,755	870,713
Additions	-	11,568	-	11,568
Disposals	(201,971)	-	(286,121)	(488,092)
At 31 March 2022	<u>291,860</u>	<u>93,695</u>	<u>8,634</u>	<u>394,189</u>
DEPRECIATION				
At 1 April 2021	104,944	78,974	294,755	478,673
Charge for year	6,638	3,219	-	9,857
Eliminated on disposal	(32,313)	-	(286,121)	(318,434)
At 31 March 2022	<u>79,269</u>	<u>82,193</u>	<u>8,634</u>	<u>170,096</u>
NET BOOK VALUE				
At 31 March 2022	<u>212,591</u>	<u>11,502</u>	<u>-</u>	<u>224,093</u>
At 31 March 2021	<u>388,887</u>	<u>3,153</u>	<u>-</u>	<u>392,040</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2022

11. TANGIBLE FIXED ASSETS - continued

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

	Motor vehicles £
COST	
At 1 April 2021 and 31 March 2022	<u>8,634</u>
DEPRECIATION	
At 1 April 2021 and 31 March 2022	<u>8,634</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>-</u></u>
At 31 March 2021	<u><u>-</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	13,243	27,582
HMRC JRS	-	5,911
Prepayments	<u>4,575</u>	<u>6,689</u>
	<u>17,818</u>	<u>40,182</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 15)	-	17,148
Trade creditors	32,970	13,364
Social security and other taxes	6,345	-
Pension Control	3,126	1,414
Wages Control	-	137
Accrued expenses	<u>6,277</u>	<u>7,810</u>
	<u>48,718</u>	<u>39,873</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2022

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Bank loans (see note 15)	<u>-</u>	<u>174,331</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Bank loans	<u>-</u>	<u>17,148</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>-</u>	<u>17,148</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>-</u>	<u>51,445</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	105,738

16. SECURED DEBTS

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.

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	586,204	163,485	749,689
Day Care Contingency	10,000	-	10,000
Mill Street Property	<u>104,993</u>	<u>-</u>	<u>104,993</u>
	701,197	163,485	864,682
Restricted funds			
Dementia Centre	9,000	-	9,000
Minibus Replacement			
	44,608	-	44,608
Development Fund	3,533	-	3,533
Veteran Fund	<u>16,019</u>	<u>-</u>	<u>16,019</u>
	<u>73,160</u>	<u>-</u>	<u>73,160</u>
TOTAL FUNDS	<u>774,357</u>	<u>163,485</u>	<u>937,842</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2022

17. 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	831,845	(668,360)	163,485
Restricted funds			
KCC PPE Grant	12,750	(12,750)	-
TOTAL FUNDS	<u>844,595</u>	<u>(681,110)</u>	<u>163,485</u>

Comparatives for movement in funds

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

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

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

18. RELATED PARTY DISCLOSURES

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