

AGE CONCERN NEW FOREST

England & Wales · Charity number 1076585

Details

Other names	AGE CONCERN NEW FOREST EAST, AGE CONCERN WATERSIDE
Status	Registered
Legal form	Charitable company
Company number	03705361
Registered	1999-07-15
Register	View on the Charity Commission register

Contact

Address	Age Concern 19-20 Marsh Parade Hythe Southampton SO45 6AN
Phone	023 80841199
Email	office@ageconcernnewforest.org.uk
Website	www.ageconcernnewforest.org.uk

Activities

Objects: TO PROVIDE ADVISORY SERVICES AND ASSIST ELDERLY PEOPLE AND TO PROMOTE THEIR WELFARE AND RELIEF BY SUCH MEANS AS SHALL BE CHARITABLE WITHIN THE AREA OF THE PARLIAMENTARY CONSTITUENCY OF NEW FOREST EAST OR AS MAY BE VARIED FROM TIME TO TIME.

Activities: Lunch Clubs, Information & Advice, Footcare, Computers at Home, Waterside Goodneighbours and Befriending, Telephone Buddying

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Elderly/old People

Geography

- **Area of benefit:** PARLIAMENTARY CONSTITUENCY OF NEW FOREST EAST
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£408,090	£345,793	-	-
2024-03-31	£394,574	£319,899	-	-
2023-03-31	£333,304	£262,150	-	-
2022-03-31	£271,484	£212,276	-	-
2021-03-31	£270,504	£183,699	-	-

Trustees

Name	Role	Appointed
ROGER LEE	Chair	2012-12-21
Alexander Spencer Wade		2022-11-26
Brenda Gillian Smith		2025-07-28
LEONARD HARRIS		
MARTIN COX		2013-12-19
Nicholas Endersby		2023-11-25
Peter Parrott		2018-09-13

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England & Wales - Charity number 1076585

Accounts

Registered Number: 03705361
Charity Registration Number: 1076585



AGE CONCERN NEW FOREST
(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Registered Office Address:
19-20 Marsh Parade, Hythe,
Southampton
Hampshire, SO45 6AN

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Reference and Administrative Details

Chairman	R N Lee
Chief Executive Officer	T D Blakey
Trustees	L E Harris R N Lee M R Cox P Parrott B Smith A Wade N Endersby
Secretary	T D Blakey
Principal Office	19-20 Marsh Parade Hythe Southampton Hampshire SO45 6AN
Company Registration Number	03705361
Charity Registration Number	1076585
Independent Examiner	Tee Accounts Limited T/A On The Spot Rosehill House PL26 7BA
Accountant	Cloud Eleven Accountants Ltd 12A Stanford Rd, Lymington SO41 9GF

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Trustees Report

Amendments to Trustees

R.N. Lee
L E Harris
M Cox
C. King (resigned 7.1.25)
P. Parrott
A Wade
N Endersby
B Smith (appointed 28.7.25)

Trustees' Report 2024-2025

Achievement and Performance

This 2024/2025 Financial Year was another busy and successful year for Age Concern New Forest and all our services have increased significantly since we moved to our Hythe Office in November 2023.

We still work closely with other local Advice Agencies, Food Banks and NFDC and attended regular meetings to keep up to date and share information. We also networked and signposted during this time making sure we provided local older people, their families and carers with a reliable, professional and up-to-date essential service.

We remain a "Friend" of Age UK and continue to support national campaigns where appropriate and share good working practices with many other Age UKs and Age Concerns across the county.

All money raised locally by Age Concern New Forest from our Charity Shops is only spent providing vital services for our local older people in our own local area.

Our Annual Accounts show that we have finished the financial year in an even stronger financial position compared to the previous year. This is mainly due to the hard-work from our Shop Managers and their fantastic team of Volunteers, who have maximised donations and sales.

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Services 2024/25

Information and Advice - Our Information & Advice Team gave a comprehensive face to face service. We ensured that local older people were able to access good quality information and in particular help with benefits (e.g. form filling), Attendance Allowance, Pension Credits, Carers Allowance and Blue Badges and Power of Attorney. This financial year saw us help 178 clients and secure £345,474.12 in previously unclaimed benefits. 11,616 people in total contacted our Office by telephone, email and visits, compared to 7,979 the previous year. 2,821 of those contacts were for Information & Advice, compared to 2,440 the previous year. A full breakdown of this service can be seen in our Annual Review.

Waterside Good neighbours - Our Coordinator and her team of 30 Volunteers were kept very busy with tasks. This year saw this service complete 847 tasks compared to 678 the previous year and 187 clients used this service. Moving to our Hythe premises saw an increase of 25% for this service. A full breakdown can be seen in our Annual Review.

Befriending and Telephone Buddying – Our team of 33 volunteers carried out 160 visits or calls each month of this financial year to clients for these two services. A full breakdown can be seen in our Annual Review. Requests for befriending remains high and we have a waiting list, as we do not have enough Befriending or Telephone Buddying volunteers to meet the demand.

Computers At Home - This service was very busy and carried out 118 1 to 1 home visits to clients by our team of 2 volunteers, compared 40 home visits the previous year.

Totton Lunch Clubs - These two weekly clubs every Monday and Tuesday are well attended and enjoyed by our clients. Our Coordinators and their volunteers served over 1,600 hot two course meals. Totton and Eling Community Centre and Bartley Village Hall have been very supportive of our Lunch Clubs.

Sunday Lunch Club - We ran 2 lunch clubs each month and these were well attended and very much enjoyed by our clients. Our team of dedicated volunteers cooked and served 309 three course Sunday Lunches.

Foot clinics - This service ran at our usual 4 venues – Our Hythe Office, Totton and Eling Community Centre, Blackfield Baptist Church and Lyndhurst Community Centre. These clinics at these 4 venues have been running well and appointments have been in great demand and we have seen a further increase to this service in this year, especially at newest Lyndhurst clinic. Extra clinics are added at each venue to meet the demand. We provided 218 clinics and completed 4,685 appointments for this financial year, compared to 204 clinics and 3,905 appointments the previous year. We continue to ring and remind our clients of their appointments and this helped to keep the missed appointment to 153 for the year. The dedication and commitment of the Footcare Specialists and Volunteer Receptionists meant

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that we were able to provide a first-class affordable service. A full breakdown of statistics for the year is shown in our Annual Review.

Shops - During this financial year our 3 Shops have continued to perform very well, despite the challenges of low amount of 12p per kilo for clothes from Recycling Company and competing against sales on Vinted. The Children's Shop in Dibden Purlieu has continued to increase turnover and build up a great reputation from selling good quality and priced children's clothes and equipment. Blackfield Shop has been run entirely by volunteers since October 2024 due to the ill health of our Manager not being able to work and they have done an amazing job keeping the shop open. Our Dibden Purlieu Main Shop Manager has been coordinating all 3 Shops and that has kept her very busy. We have continued to build up a great team of volunteers at our Shops and they along with our managers have worked tirelessly to sort stock and maximise sales. We have been overwhelmed with the amount of donations received and the support from our customers. Our Charity Shops are a huge part of the local communities as they provide shop fronted links for the charity and promote all the services we provide.

Age Concern New Forest has 10 part-time members of staff, around 120 volunteers and 7 Trustees (also volunteers). We must acknowledge their support, hard work and dedication. They all play a major part in our continued success and we could not provide our services without them. We also recognise and appreciate that all our staff members work over and above their contracted paid hours and this does not go unnoticed or without immense gratitude.

It is important that, each year, we express our thanks to those Organisations, Foundations and Trusts who have supported us and recognised the important role we play in the local community. These include Age UK, The Horrill Wellbeing Centre, Hampshire County Council, New Forest District Council, Totton & Eling Town Council, Hythe and Dibden Parish Council, Lyndhurst Community Centre, Fawley Parish Council, Blackfield Baptist Church, Totton & Eling Community Centre, 3rd Dibden Purlieu Scouts, New Forest Disability Information Services, Citizens Advice New Forest, Community First, the Goodneighbours Support Network, Adult Services, MIND, The Alzheimer's Society, The Herald, Holbury WI, Waterside and Totton Care Navigators and other Age Concerns/Age UKs in the County. Many individuals have donated and raised money for us and thanks must go to Roger and Olwen Lee, Christine King and Frank Wood.

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The Trustees recognise that the staff and volunteers continue to work hard so we are able to make a valuable contribution to the local community and provide these very vital services for our local older people.

Financial Review

Total expenditure this financial year resulted in a net gain of £62,298 compared to a net gain of £74,675 in the previous year.

Policy on Reserves

The charity aims to maintain sufficient reserves to meet any unexpected reductions in income in the short term and to provide some confidence in its ability to meet on-going operational commitments. Total funds at the date of this report stand at £444,778 of which £85,000 of unrestricted funds are held in charity deposit accounts as a strategic reserve to address the risks of unplanned closure.

The annual report was approved by the trustees of the charity on:8/11/25..... and signed on its behalf by:



.....
R N Lee
Chair

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**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Age Concern New Forest for the year ended 31 March 2025 as set out on pages 3 - 13 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the charity trustees of Age Concern New Forest, as a body, in accordance with the terms of our engagement letter dated 8 April 2021. Our work has been undertaken solely to prepare for your approval the accounts of Age Concern New Forest and state those matters that we have agreed to state to the trustees of Age Concern New Forest as a body in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf To the fullest extent permitted by law, we do not accept or resume responsibility to anyone other than Age Concern New Forest and its Board of Trustees as a body for our work for this report.

It is your duty to ensure that Age Concern New Forest has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Age Concern New Forest. You consider that Age Concern New Forest is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Age Concern New Forest. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Janice Willis FCCA
Cloud Eleven Accountants
07.10.25

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**Independent examiner's report to the trustees of Age Concern New Forest
("the Company")**

I report to the charity trustees on my examination of the accounts for the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW (FCA), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, in accordance with the FRS 102.

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.



Teresa Rogers BFP FCA
Tee Accounts Ltd T/A On The Spot
Director
7th November 2025

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and endowments				
From:				
Donations and legacies	2	26,255	-	26,255
Charitable activities	3	104,753	-	104,753
Other trading activities	4	268,613	-	268,613
Investment income	5	8,469	-	8,469
Total Income		408,090	-	408,090
Expenditure on:				
Raising funds	6	156,116	-	156,116
Charitable Activities	7	189,677	-	189,677
Total Expenditure:		345,793	-	345,793
Net income		62,297	-	62,297
Transfers between funds		49	(49)	-
Net movement in funds		62,346	(49)	62,297
Reconciliation of funds				
Total funds brought forward		382,431	49	382,480
Total funds carried forward	19	444,777	-	444,777

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Prior year	2024 Unrestricted funds	2024 Restricted funds	Total 2024	
Note	£	£	£	
Income and Endowments				
From:				
Donations and legacies	2	23,790	-	23,790
Charitable activities	3	86,411	-	86,411
Other trading activities	4	282,407	-	282,407
Investment income	5	1,966	-	1,966
Total Income		<u>394,574</u>	<u>-</u>	<u>394,574</u>
Expenditure on:				
Raising funds	6	146,974	-	146,974
Charitable Activities	7	172,925	-	172,925
Total Expenditure:		<u>319,899</u>	<u>-</u>	<u>319,899</u>
Net income		74,675	-	74,675
Transfers between funds				
Net movement in funds		74,675	-	74,675
Reconciliation of funds				
Total funds brought forward		<u>307,756</u>	<u>49</u>	<u>307,805</u>
Total funds carried forward	18	<u><u>382,431</u></u>	<u><u>49</u></u>	<u><u>382,480</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 18.

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BALANCE SHEET
AS AT 31 March 2025

	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	13		17,816		21,273
			<u>17,816</u>		<u>21,273</u>
CURRENT ASSETS					
Debtors	14	10,645		7,257	
Cash at bank and in hand		426,571		367,185	
		<u>437,216</u>		<u>374,442</u>	
CREDITORS: amounts falling due within one year	15	<u>(10,254)</u>		<u>(13,235)</u>	
NET CURRENT ASSETS			426,962		361,207
NET ASSETS			<u>444,778</u>		<u>382,480</u>
Funds of the Charity:					
Restricted income funds			-		49
Unrestricted funds			359,778		297,431
Designated funds			85,000		85,000
TOTAL FUNDS	18		<u>444,778</u>		<u>382,480</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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BALANCE SHEET (continued)
AS AT 31 March 2025

Directors' responsibilities

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

-The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on: 8/11/25 and signed on their behalf by: R N Lee

R N Lee
Trustee

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

Notes to the Financial Statements:

1. ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

- Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)
- (charities SORP (FRS 102)). They also comply with the Companies Act 2006 and Charities Act 2011

Basis of preparation

Age Concern New Forest meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has opted to take the exemption available in Bulletin 1 and has therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is

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wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government Grants

Government grants are recognised under the accrual model meaning that grants relating to revenue shall be recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities to raise funds.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost of valuation, less any estimated residual value, over their expected economic life as follows:

Asset Class	Depreciation method and rate
Fixtures, Fittings and Equipment	25% reducing balance
Computer Equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after their reporting date. If there is an unconditional right to defer settlement for a least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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2. Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies	-	-	-
Appeals and donations	18,451	18,451	18,790
Grants	-	-	-
Government Grants	7,804	7,804	5,000
	<u>26,255</u>	<u>26,255</u>	<u>23,790</u>

3. Income from charitable activities

	Unrestricted funds General £	Restricted funds General £	Total 2025 £	Total 2024 £
Foot care	95,183	-	95,183	77,349
IT Classes	590	-	590	-
Befriending	-	-	-	-
Waterside Good	-	-	-	-
Neighbours	-	-	-	-
Lunch Club income	8,980	-	8,980	9,062
Information and Advice Line	-	-	-	-
	<u>104,753</u>	<u>-</u>	<u>104,753</u>	<u>86,411</u>

4. Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Income from generating funds	<u>268,613</u>	<u>268,613</u>	<u>282,407</u>

5. Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>8,469</u>	<u>8,469</u>	<u>1,966</u>

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6. Expenditure on raising funds

Costs of generating donations and legacies

		Direct costs £	Allocated Support costs £	Total 2025 £	Total 2024 £
Costs of generating donations and legacies	8	<u>111,774</u>	<u>44,342</u>	<u>156,116</u>	<u>146,974</u>

7. Expenditure on charitable activities

		Unrestricted funds General £	Restricted Funds £	Total 2025 £	Total 2024 £
Staff costs	8	78,614	-	78,614	65,709
Allocated support costs	8	32,890	-	32,890	40,438
Direct Costs		<u>78,173</u>	-	<u>78,173</u>	<u>66,778</u>
		<u>189,677</u>	<u>-</u>	<u>189,677</u>	<u>172,925</u>

	Activity undertaken directly £	Activity support costs £	Total 2025 £	Total 2024 £
Foot Care	63,167	27,614	90,781	74,923
IT Classes	-	-	-	-
Befriending	-	2,850	2,850	2,530
Waterside Good Neighbours	8,908	3,411	12,319	11,620
Lunch clubs	14,136	22,097	36,233	27,911
Information and advice	-	23,654	23,654	31,316
Governance	-	23,840	23,840	24,625
	<u>86,211</u>	<u>103,466</u>	<u>189,677</u>	<u>172,925</u>

£189,677 (2024 - £172,925) of the above expenditure was attributable to unrestricted funds and **£nil** (2024 - £nil) to restricted funds.

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8. Analysis of support costs

Support costs allocated to raising funds

Basis of allocation	Governance costs £	Staff costs	Administration costs £	Total 2025 £	Total 2024 £
Support staff hours					
Costs of Donations and legacies	533	24,902	11,072	36,507	37,207
Costs of trading activities	114	5,345	2,376	7,835	5,489
	<u>647</u>	<u>30,247</u>	<u>13,448</u>	<u>44,342</u>	<u>42,696</u>
	Governance costs £	Staff costs £	Administration costs £	Total 2025 £	Total 2024 £
Foot Care	403	18,836	8,375	27,614	23,134
IT Classes	-	-	-	-	-
Befriending Service	42	1,944	864	2,850	2,628
Waterside Good Neighbours	50	2,327	1,034	3,411	3,936
Lunch Clubs	322	15,073	6,702	22,097	15,010
Information and advice	345	16,135	7,174	23,654	32,530
Governance	349	16,261	7,230	23,840	20,146
	<u>1,511</u>	<u>70,576</u>	<u>31,379</u>	<u>103,466</u>	<u>97,384</u>

9. Net incoming/ outgoing resources

Net outgoing resources for the year include:

	Total 2025 £	Total 2024 £
Depreciation of fixed assets	5,492	3,117
Independent examiners & Accountants fees	<u>1,870</u>	<u>1,705</u>

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Notes to the Financial Statements (*continued*)

10. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11. Staff costs

2025 **2024**

The aggregate payroll costs were as follows:

Staff costs during the year were:

Wages and salaries	159,332	126,728
Pension	2,474	1992

The monthly average number of employees (including senior management team) employed by the charity during the period were:

Charitable activities	12	11
-----------------------	-----------	-----------

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £34,702 (2024 - £30,897)

12. Taxation

The company is a registered charity and is, therefore exempt from taxation.

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13. Tangible Fixed Assets

	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
COST			
At beginning of year	26,270	3,105	29,375
Disposals	-	-	-
Additions	2,035	-	2,035
At end of year	<u>28,305</u>	<u>3,105</u>	<u>31,410</u>
DEPRECIATION			
At beginning of year	5,848	2,254	8,102
Disposals	-	-	-
Charge for the year	5,233	259	5,492
At end of year	<u>11,081</u>	<u>2,513</u>	<u>13,594</u>
NET BOOK VALUES			
As at 31 March 2025	<u>17,224</u>	<u>592</u>	<u>17,816</u>
As at 31 March 2024	<u>20,422</u>	<u>851</u>	<u>21,273</u>

14. Debtors

	2025 £	2024 £
Trade debtors	-	-
Prepayments	4,442	4,899
Other debtors	3,223	418
VAT	2,980	1,940
	<u>10,645</u>	<u>7,257</u>

AGE CONCERN NEW FOREST
(A company limited by guarantee)

Notes to the Financial Statements (*continued*)

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,885	4,276
Accruals	3,859	7,274
Taxation and social security	1,888	1,356
Other creditors	622	329
	<u>10,254</u>	<u>13,235</u>

16. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

17. Commitments

Other financial commitments
Commitments under non-cancellable operating leases

The total amount of other financial commitments not provided in the financial statements was £252,226 (2024 - £126,458)

AGE CONCERN NEW FOREST
(A company limited by guarantee)

18. Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted Funds					
General	-	-	-	-	-
Unrestricted Funds	297,431	408,090	(345,793)	49	359,777
Designated Funds	85,000	-	-	-	85,000
Restricted Funds					
Footcare	49	-	-	(49)-	(0)
Befriending	-	-	-	-	-
Waterside Good Neighbours	-	-	-	-	-
Lunch Club	-	-	-	-	-
Information and Advice line	-	-	-	-	-
Total Funds	<u>382,480</u>	<u>408,090</u>	<u>(345,793)</u>	<u>-</u>	<u>444,777</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted Funds					
General	-	-	-	-	-
Unrestricted Funds	222,754	394,576	(319,899)	-	297,431
Designated Funds	85,000	-	-	-	85,000
Restricted Funds					
Footcare	51	-	-	(2)	49
Befriending	(0)	-	-	-	(0)
Waterside Good Neighbours	0	-	-	-	-
Lunch Club	-	-	-	-	-
Information and Advice line	-	-	-	-	-
Total Funds	<u>307,805</u>	<u>394,576</u>	<u>(319,899)</u>	<u>-</u>	<u>382,480</u>

Befriending and Waterside Good Neighbours are interlinked schemes with the same mission, to befriend and support the waterside residents, and reduce isolation and loneliness. The funds for both projects were combined into Waterside Good Neighbours during 2024.

AGE CONCERN NEW FOREST
(A company limited by guarantee)

Notes to the Financial Statements *(continued)*

The specific purposes for which the funds are to be applied are as follows:

The unrestricted funds can be used for any purpose in accordance with the charitable objectives at the discretion of the trustees.

The core activities were made up of four types of activities, with an aspiration for five activities:

Footcare- we provide affordable toenail cutting at our clinics held in Totton, Hythe, Lyndhurst and Blackfield. Vital for ensuring good foot health, prolonging independence and mobility.

Befriending and Telephone Buddying - We can provide a volunteer to visit an older person in their own home who is lonely or isolated to share interests and provide friendship and company. We can also offer a regular telephone call from one of our volunteers for a friendly regular chat.

Waterside Good neighbours - Offering neighbourly help, from our volunteers, with all manner of day-to-day tasks such as shopping or taking shopping, collecting prescriptions, dog walking, taking to medical appointments, etc for people in the Waterside and Totton area.

Lunch Clubs - we hold two weekly Lunch Clubs in Totton and Bartley and a monthly Sunday Club in Dibden. Members are able to enjoy a 2 course hot meal with friends. Minibus transport is also available.

New Forest Advice Network - There are no funds in our Accounts left at the moment for this.

19. Analysis of net assets between funds

	Unrestricted Funds General £	Restricted Funds General £	Total Funds £
Tangible fixed assets	17,816	-	17,816
Current assets	437,216	-	437,216
Current Liabilities	(10,254)	-	(10,254)
	-	-	-
Total net assets	444,778	-	444,778

20. Related party transactions

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

AGE CONCERN NEW FOREST

England & Wales - Charity number 1076585

Accounts

Registered Number: 03705361
Charity Registration Number: 1076585



AGE CONCERN NEW FOREST
(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Registered Office Address:
19-20 Marsh Parade, Hythe,
Southampton
Hampshire, SO45 6AN

AGE CONCERN NEW FOREST
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Reference and Administrative Details

Chairman	R N Lee
Chief Executive Officer	T D Blakey
Trustees	L E Harris R N Lee M R Cox P Parrott C King A Wade N Endersby
Secretary	T D Blakey
Principal Office	19-20 Marsh Parade Hythe Southampton Hampshire SO45 6AN
Company Registration Number	03705361
Charity Registration Number	1076585
Independent Examiner	Tee Accounts Limited T/A On The Spot Rosehill House PL26 7BA

AGE CONCERN NEW FOREST
(A company limited by guarantee)

Trustees Report

Amendments to Trustees

R.N. Lee
L E Harris
M Cox
C. King
P. Parrott
L. Francis (Resigned 5.5.23)
A Wade
N Endersby (Appointed 25.11.24)

Trustees Report 2023-2024

Achievement and Performance

During our 2023-2024 Financial Year we moved our Charity Office from Dibden Purlieu to bigger premises in Hythe, where we were able to house our own Footcare Clinic. We then turned our old Charity Office in Dibden Purlieu into a Children's Shop.

We still work closely with other local Advice Agencies, Food Banks and NFDC and attended regular meetings to keep up to date and share information. We also networked and signposted during this time making sure we provided local older people, their families and carers with a reliable, professional and up-to-date essential service.

We remain a "Friend" of Age UK and continue to support national campaigns where appropriate and share good working practices with many other Age UKs and Age Concerns across the county.

All money raised locally by Age Concern New Forest from our Charity Shops is only spent providing vital services for our local older people in our own local area.

Our Annual Accounts show that we have finished the financial year in an even stronger financial position compared to the previous year. This is mainly due to the hard-work from our Shop Managers and their fantastic team of Volunteers, who have maximised donations and sales.

class affordable service. A full breakdown of statistics for the year is shown in our Annual Review.

Shops - In December 2023 we turned our old Office in Dibden Purlieu into a dedicated Children's Charity Shop taking our total of shops to four. This new shop was very well received and supported by customers. In November, 2024 we took the difficult decision not to renew the lease at our Totton shop, when it was due to finish at the end of April, 2024. We planned and managed to keep the shop open until the end of March, 2024. During this financial year we have continued to build up a great team of volunteers at our Shops and they along with our managers have worked tirelessly to sort stock and maximise sales. We have been overwhelmed with the amount of donations received and the support from our customers. Our collection service for customers who were unable to drop off donations to our Dibden Purlieu Shop continued to increase. Our Charity Shops are a huge part of the local communities as they provide shop fronted links for the charity and promote all the services we provide.

Age Concern New Forest has 10 part-time members of staff, around 120 volunteers and 7 Trustees (also volunteers). We must acknowledge their support, hard work and dedication. They all play a major part in our continued success and we could not provide our services without them. We also recognise and appreciate that all our staff members work over and above their contracted paid hours and this does not go unnoticed or without immense gratitude.

It is important that, each year, we express our thanks to those Organisations, Foundations and Trusts who have supported us and recognised the important role we play in the local community. These include Age UK, The Horrill Wellbeing Centre, Hampshire County Council, New Forest District Council, Totton & Eling Town Council, Hythe and Dibden Parish Council, Lyndhurst Community Centre, Fawley Parish Council, Blackfield Baptist Church, Totton & Eling Community Centre, Hythe & Dibden Community Centre, 3rd Dibden Purlieu Scouts, New Forest Disability Information Services, Citizens Advice New Forest, Community First, the Goodneighbours Support Network, Adult Services, MIND, The Alzheimer's Society, The Herald, Holbury WI, Waterside and Totton Care Navigators and other Age Concerns/Age UKs in the County. Many individuals have donated and raised money for us and thanks must go to Roger and Olwen Lee, Christine King and Frank Wood.

The Trustees recognise that the staff and volunteers continue to work hard so we are able to make a valuable contribution to the local community and provide these very vital services for our local older people.

Financial Review

Total expenditure this financial year resulted in a net gain of £74,675 compared to a net gain of £71,154 in the previous year.

Policy on Reserves

The charity aims to maintain sufficient reserves to meet any unexpected reductions in income in the short term and to provide some confidence in its ability to meet on-going operational commitments. Total funds at the date of this report stand at £382,480 of which £85,000 of unrestricted funds are held in charity deposit accounts as a strategic reserve to cover for the cost of closing shops or the office and redundancies.

→ on page 7.

AGE CONCERN NEW FOREST

(A company limited by guarantee)

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Age Concern New Forest for the year ended 31 March 2024 as set out on pages 3 - 13 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the charity trustees of Age Concern New Forest, as a body, in accordance with the terms of our engagement letter dated 8 April 2021. Our work has been undertaken solely to prepare for your approval the accounts of Age Concern New Forest and state those matters that we have agreed to state to the trustees of Age Concern New Forest as a body in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf To the fullest extent permitted by law, we do not accept or resume responsibility to anyone other than Age Concern New Forest and its Board of Trustees as a body for our work for this report.

It is your duty to ensure that Age Concern New Forest has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Age Concern New Forest. You consider that Age Concern New Forest is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Age Concern New Forest. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

J Willis

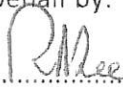
Janice Willis FCCA
Cloud Eleven Accountants
Trading name of Eleve11 Consulting Ltd
30.09.24

AGE CONCERN NEW FOREST
(A company limited by guarantee)

Policy on Reserves

The charity aims to maintain sufficient reserves to meet any unexpected reductions in income in the short term and to provide some confidence in its ability to meet on-going operational commitments. Total funds at the date of this report stand at £382,480 of which £85,000 of unrestricted funds are held in charity deposit accounts as a strategic reserve to cover for the cost of closing shops or the office and redundancies.

The annual report was approved by the trustees of the charity on: 9/1/25 and signed on its behalf by:


.....

R N Lee
Chair

AGE CONCERN NEW FOREST

(A company limited by guarantee)

**Independent examiner's report to the trustees of Age Concern New Forest
("the Company")**

I report to the charity trustees on my examination of the accounts for the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW (FCA), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, in accordance with the FRS 102.

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.



Teresa Rogers BFP FCA
Tee Accounts Ltd T/A On The Spot
Director
1 December 2024

AGE CONCERN NEW FOREST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024**
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and endowments				
From:				
Donations and legacies	2	23,790	-	23,790
Charitable activities	3	86,411	-	86,411
Other trading activities	4	282,407	-	282,407
Investment income	5	1,966	-	1,966
Total Income		394,574	-	394,574
Expenditure on:				
Raising funds	6	146,974	-	146,974
Charitable Activities	7	172,925	-	172,925
Total Expenditure:		319,899	-	319,899
Net income		74,675	-	74,675
Transfers between funds				-
Net movement in funds		74,675	-	74,675
Reconciliation of funds				
Total funds brought forward		307,756	49	307,805
Total funds carried forward	19	382,431	49	382,480

AGE CONCERN NEW FOREST
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 March 2024

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	13		<u>21,273</u>		<u>4,849</u>
			21,273		4,849
CURRENT ASSETS					
Debtors	14	7,257		9,084	
Cash at bank and in hand		<u>367,185</u>		<u>303,698</u>	
		374,442		312,782	
CREDITORS: amounts falling due within one year	15	<u>(13,235)</u>		<u>(9,826)</u>	
NET CURRENT ASSETS			361,207		302,956
NET ASSETS			<u>382,480</u>		<u>307,805</u>
Funds of the Charity:					
Restricted income funds			49		51
Unrestricted funds			297,431		222,755
Designated funds			85,000		85,000
TOTAL FUNDS	18		<u>382,480</u>		<u>307,805</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

AGE CONCERN NEW FOREST
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Prior year		2023	2023	Total
	Note	Unrestricted	Restricted	2022
		funds	funds	2022
		£	£	£
Income and Endowments				
From:				
Donations and legacies	2	22,394	-	22,394
Charitable activities	3	72,476	-	72,476
Other trading activities	4	238,151	-	238,151
Investment income	5	283	-	283
Total Income		333,304	-	333,304
Expenditure on:				
Raising funds	6	121,184	-	121,184
Charitable Activities	7	83,740	57,226	140,966
Total Expenditure:		204,924	57,226	262,150
Net income		128,380	(57,226)	71,154
Transfers between funds		(48,239)	48,239	-
Net movement in funds		80,141	(8,987)	71,154
		-	-	-
Reconciliation of funds				
Total funds brought forward		227,615	9,036	236,651
Total funds carried forward	18	307,756	49	307,805

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 18.

AGE CONCERN NEW FOREST
(A company limited by guarantee)

BALANCE SHEET (continued)
AS AT 31 March 2024

Directors' responsibilities

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

-The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue

on: 9/1/25 and signed on their behalf by: R N Lee

R N Lee
Trustee

AGE CONCERN NEW FOREST
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

Notes to the Financial Statements:

1. ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

- Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)
- (charities SORP (FRS 102)). They also comply with the Companies Act 2006 and Charities Act 2011

Basis of preparation

Age Concern New Forest meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has opted to take the exemption available in Bulletin 1 and has therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is

AGE CONCERN NEW FOREST

(A company limited by guarantee)

wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government Grants

Government grants are recognised under the accrual model meaning that grants relating to revenue shall be recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities to raise funds.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost of valuation, less any estimated residual value, over their expected economic life as follows:

Asset Class	Depreciation method and rate
Fixtures, Fittings and Equipment	25% reducing balance
Computer Equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after their reporting date. If there is an unconditional right to defer settlement for a least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

AGE CONCERN NEW FOREST

(A company limited by guarantee)

2. Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies	-	-	-
Appeals and donations	18,790	18,790	17,394
Grants	-	-	-
Government Grants	5,000	5,000	5,000
	<u>23,790</u>	<u>23,790</u>	<u>22,394</u>

3. Income from charitable activities

	Unrestricted funds General £	Restricted funds General £	Total 2024 £	Total 2023 £
Foot care	77,349	-	77,349	64,259
IT Classes	-	-	-	21
Befriending	-	-	-	-
Waterside Good	-	-	-	-
Neighbours	-	-	-	-
Lunch Club income	9,062	-	9,062	8,196
Information and Advice Line	-	-	-	-
	<u>86,411</u>	<u>-</u>	<u>86,411</u>	<u>72,476</u>

4. Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Income from generating funds	<u>282,407</u>	<u>282,407</u>	<u>238,151</u>

5. Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,966</u>	<u>1,966</u>	<u>283</u>

AGE CONCERN NEW FOREST
(A company limited by guarantee)

6. Expenditure on raising funds

Costs of generating donations and legacies

		Direct costs £	Allocated Support costs £	Total 2024 £	Total 2023 £
Costs of generating donations and legacies	8	<u>105,872</u>	<u>41,102</u>	<u>146,974</u>	<u>121,184</u>

7. Expenditure on charitable activities

		Unrestricted funds General £	Restricted Funds £	Total 2024 £	Total 2023 £
Staff costs	8	65,709	-	65,709	59,041
Allocated support costs	8	40,438	-	40,438	22,127
Direct Costs		<u>66,778</u>	-	<u>66,778</u>	<u>59,798</u>
		<u>172,925</u>	-	<u>172,925</u>	<u>140,966</u>

		Activity undertaken directly £	Activity support costs £	Total 2024 £	Total 2023 £
Foot Care		52,654	22,269	74,923	60,968
IT Classes		-	-	-	-
Befriending		-	2,530	2,530	1,988
Waterside Good Neighbours		7,832	3,788	11,620	11,038
Lunch clubs		13,461	14,450	27,911	22,877
Information and advice		-	31,316	31,316	30,088
Governance		-	24,625	24,625	14,007
		<u>73,947</u>	<u>98,978</u>	<u>172,925</u>	<u>140,966</u>

£172,925 (2023 - £83,740) of the above expenditure was attributable to unrestricted funds and **£nil** (2023 - £57,226) to restricted funds.

AGE CONCERN NEW FOREST
(A company limited by guarantee)

8. Analysis of support costs

Support costs allocated to raising funds

Basis of allocation	Governance costs £	Staff costs £	Administration costs £	Total 2024 £	Total 2023 £
Support staff hours					
Costs of Donations and legacies	1,390	22,367	13,451	37,207	28,540
Costs of trading activities	205	3,299	1,984	5,489	3,296
	<u>1,595</u>	<u>25,666</u>	<u>15,435</u>	<u>42,696</u>	<u>31,836</u>
	Governance costs £	Staff costs £	Administration costs £	Total 2024 £	Total 2023 £
Foot Care	864	13,906	8,364	23,134	16,497
IT Classes	-	-	-	-	-
Befriending Service	98	1,580	950	2,628	1,988
Waterside Good Neighbours	147	2,366	1,423	3,936	3,333
Lunch Clubs	561	9,023	5,426	15,010	8,765
Information and advice	1,215	19,555	11,760	32,530	30,088
Governance	752	12,111	7,283	20,146	14,007
	<u>3,637</u>	<u>58,541</u>	<u>35,206</u>	<u>97,384</u>	<u>74,678</u>

9. Net incoming/ outgoing resources

Net outgoing resources for the year include:

	Total 2024 £	Total 2023 £
Depreciation of fixed assets	3,117	982
Independent examiners & Accountants fees	<u>1,705</u>	<u>1,220</u>

AGE CONCERN NEW FOREST
(A company limited by guarantee)

Notes to the Financial Statements *(continued)*

10. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11. Staff costs

	2024	2023
The aggregate payroll costs were as follows:		
Staff costs during the year were:		
Wages and salaries	126,728	114,596
Pension	6,676	5,681

The monthly average number of employees (including senior management team) employed by the charity during the period were:

Charitable activities	11	10
-----------------------	-----------	----

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £30,897 (2023 - £28,874)

12. Taxation

The company is a registered charity and is, therefore exempt from taxation.

AGE CONCERN NEW FOREST

(A company limited by guarantee)

13. Tangible Fixed Assets

	Fixtures, Fittings & Equipment £	Computer Equipment £	Total £
COST			
At beginning of year	7,514	2,320	9,834
Disposals	-	-	-
Additions	18,756	785	19,541
At end of year	<u>26,270</u>	<u>3,105</u>	<u>29,375</u>
DEPRECIATION			
At beginning of year	2,875	2,110	4,985
Disposals	-	-	-
Charge for the year	2,973	144	3,117
At end of year	<u>5,848</u>	<u>2,254</u>	<u>8,102</u>
NET BOOK VALUES			
As at 31 March 2024	<u>20,422</u>	<u>851</u>	<u>21,273</u>
As at 31 March 2023	<u>4,639</u>	<u>210</u>	<u>4,849</u>

14. Debtors

	2024 £	2023 £
Trade debtors	-	-
Prepayments	4,899	1,074
Other debtors	418	418
VAT	1,940	7,592
	<u>7,257</u>	<u>9,084</u>

AGE CONCERN NEW FOREST
(A company limited by guarantee)

Notes to the Financial Statements (continued)

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,276	1,504
Accruals	7,274	6,662
Taxation and social security	1,356	1,285
Other creditors	329	375
	<u>13,235</u>	<u>9,826</u>

16. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

17. Commitments

Other financial commitments
Commitments under non-cancellable operating leases

The total amount of other financial commitments not provided in the financial statements was £126,458 (2023 - £41,508)

AGE CONCERN NEW FOREST
(A company limited by guarantee)

18. Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted Funds					
General	-	-	-	-	-
Unrestricted Funds	222,754	394,576	(319,899)		297,431
Designated Funds	85,000	-	-	-	85,000
Restricted Funds					
Footcare	51	-	-	(2)-	49
Befriending	(0)	-	-	-	(0)
Waterside Good Neighbours	0	-	-	-	-
Lunch Club	-	-	-	-	-
Information and Advice line	-	-	-	-	-
Total Funds	<u>307,805</u>	<u>394,576</u>	<u>(319,899)</u>	<u>-</u>	<u>382,480</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted Funds					
General	-	-	-	-	-
Unrestricted Funds	142,614	333,304	(204,925)	(48,239)	222,754
Designated Funds	85,000	-	-	-	85,000
Restricted Funds					
Footcare	51	-	-	-	51
Befriending	5,996	-	(1,988)	(4,088)	(0)
Waterside Good Neighbours	2,990	-	(11,038)	8,048	0
Lunch Club	-	-	(14,112)	14,112	-
Information and Advice line	-	-	(30,087)	30,087	-
Total Funds	<u>236,651</u>	<u>333,304</u>	<u>(262,150)</u>	<u>-</u>	<u>307,805</u>

Befriending and Waterside Good Neighbours are interlinked schemes with the same mission, to befriend and support the waterside residents, and reduce isolation and loneliness. The funds for both projects were combined into Waterside Good Neighbours during the year.

AGE CONCERN NEW FOREST
(A company limited by guarantee)

Notes to the Financial Statements (continued)

The specific purposes for which the funds are to be applied are as follows:

The unrestricted funds can be used for any purpose in accordance with the charitable objectives at the discretion of the trustees.

The restricted funds were made up of five activities:

Footcare- we provide affordable toenail cutting at our clinics held in Totton, Hythe and Blackfield. Vital for ensuring good foot health, prolonging independence and mobility.

Befriending and Telephone Buddying - We can provide a volunteer to visit an older person in their own home who is lonely or isolated to share interests and provide friendship and company. We can also offer a regular telephone call from one of our volunteers for a friendly regular chat.

Waterside Good neighbours - Offering neighbourly help, from our volunteers, with all manner of day-to-day tasks such as shopping or taking shopping, collecting prescriptions, dog walking, taking to medical appointments, etc for people in the Waterside and Totton area.

Lunch Clubs - we hold two weekly Lunch Clubs in Totton and Bartley and a monthly Sunday Club in Dibden. Members are able to enjoy a 2 course hot meal with friends. Minibus transport is also available.

New Forest Advice Network - We keep in regular touch and we work in partnership with other Advice Agencies and FoodBanks. There are no funds in our Accounts left at the moment for this.

19. Analysis of net assets between funds

	Unrestricted Funds General £	Restricted Funds General £	Total Funds £
Tangible fixed assets	21,273	-	21,273
Current assets	374,393	49	374,442
Current Liabilities	(13,235)	-	(13,235)
	-	-	-
Total net assets	382,431	49	382,480

20. Related party transactions

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

AGE CONCERN NEW FOREST

England & Wales - Charity number 1076585

Accounts

Registered Number: 03705361

Charity Registration Number: 1076585



AGE CONCERN NEW FOREST

(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Registered Office Address:

Southward House, 2 Beaulieu Road

Dibden Purlieu, Southampton

Hampshire, SO45 4PT

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Reference and Administrative Details

Chairman	R N Lee
Chief Executive Officer	T D Blakey
Trustees	L E Harris R N Lee M R Cox P Parrott C King A S Wade
Secretary	T D Blakey
Principal Office	Southward House 2 Beaulieu Rd Dibden Purlieu Southampton Hampshire SO45 4PT
Company Registration Number	03705361
Charity Registration Number	1076585
Independent Examiner	Tee Accounts Limited T/A On The Spot Rosehill House PL26 7BA

Trustees Report Amendments to Trustees

R.N. Lee

L E Harris

M Cox

C. King

P. Parrott

L. Francis

A Wade (26.11.22)

Trustees' Report 2022-2023

Achievement and Performance

Our 2022-2023 Financial Year saw our charity shops and services recover from the Covid 19 Pandemic and grow in strength. Our Office, due to its small size and lack of ventilation, remained closed to the public but maintained a comprehensive telephone service for Information and Advice. In February 2023 we completed and passed our Bi-Annual AQS Assessment for our Information & Advice Service. We are extremely proud of this achievement.

We still work closely with other local Advice Agencies, Food Banks and NFDC and attended regular meetings to keep up to date and share information. We also networked and signposted during this time making sure we provided local older people, their families and carers with a reliable, professional and up-to-date essential service.

We remain to be a "Friend" of Age UK Southampton and continue to support national campaigns where appropriate and share good working practices with many other Age UKs and Age Concerns across the county.

All money raised locally by Age Concern New Forest from our three Charity Shops is only spent providing vital services for our local older people in our own local area.

Our Annual Accounts show that we have finished the financial year in an even stronger financial position compared to the previous year. This is mainly due to the hard work from our Shop Managers and their fantastic team of Volunteers, who have maximised donations and sales.

Services 2022/23

Information and Advice - Our Manager, her Senior Advisor and one of our Volunteers continued to give a comprehensive telephone service. We ensured that local older people were able to access good quality information and in particular help with benefits (e.g., form filling), Attendance Allowance, Pension Credits, Carers Allowance and Blue Badges and Power of Attorney by telephone. This financial year saw us help 53 clients and secure £353,437.40 in previously unclaimed benefits. 6570 people in total contacted our Office by telephone, 2312 of those calls were for Information & Advice and this made us extremely busy. In February 2023 we were re-assessed for our AQS Quality Standard for our Information & Advice, which we successfully passed. A full breakdown of this service can be seen in our Annual Review.

Waterside Goodneighbours - Our Coordinator and her dedicated team of Volunteers were kept very busy with tasks. This year saw this service complete 590 tasks and 172 clients have used this service over the last 6 years. A full breakdown can be seen in our Annual Review.

Befriending – Our Befriending Service remained busy with 188 visits to Clients carried out. Requests for befriending remains high and we have a waiting list, as we do not have enough Befriending volunteers to meet the demand.

Telephone Buddying – We do not have enough volunteers to operate this service, as all of our volunteers are busy with our Befriending or Goodneighbours services.

Computer At Home - This service did not run during this financial year due to a shortage of volunteers. We plan to recruit some volunteers and resume this service in 2023-24.

Totton Lunch Clubs - These two weekly clubs every Monday and Tuesday have been running for over 40 years. Numbers at both clubs have been gradually increasing after the Covid 19 Pandemic. Our Coordinators and their dedicated volunteers served over 1200 hot two course meals. Totton and Eling Community Centre and Bartley Village Hall have been very supportive of our Lunch Clubs.

Sunday Lunch Club - We ran 2 lunch clubs each month and these were well attended and very much enjoyed by our clients. Our team of dedicated volunteers cooked and served 223 three course Sunday Lunches.

Footclinics - This service was ran at our usual 3 venues – Hythe Community Centre, Totton and Eling Community Centre and Blackfield Baptist Church. In October 2022 we added an additional venue at Lyndhurst Community Centre and this had proved to be a very busy monthly clinic. These clinics at these 4 venues have been running well and appointments have been in great demand. We provided 249 clinics and we completed 3286 appointments for this financial year. We continue to ring and remind our clients of their appointments and this helped to reduce the missed appointment to 131 for the year. The dedication and commitment of the Footcare Specialists and Volunteer Receptionists meant that we were

able to provide a first-class affordable service. A full breakdown of statistics for the year is shown in our Annual Review.

Shops - Our three charity shops continue to go from strength to strength with increased takings on the previous year. During this financial year we have continued to build up a great team of volunteers at our Shops and they along with our Managers work tirelessly to sort stock and maximise sales. We have been overwhelmed with the amount of donations received and the support from our customers. Our collection service for customers who were unable to drop off donations to our Dibden Purlieu Shop has continued to increase. Our Charity Shops are a huge part of the local communities as they provide shop fronted links for the charity and promote all the services we provide.

Age Concern New Forest has 9 part-time members of staff, around 120 Volunteers and 7 Trustees (also Volunteers). We must acknowledge their support, hard work and dedication as they all play a major part in our continued success and we could not provide our services without them. We also recognise that all our staff members work over and above their contracted paid hours and this does not go unnoticed or without immense gratitude.

It is important that, each year, we express our thanks to those Organisations, Foundations and Trusts who have supported us and recognised the important role we play in the local community. These include Age UK, Age UK Southampton, The Horrill Wellbeing Centre, Community First New Forest, Hampshire County Council, New Forest District Council, Totton & Eling Town Council, Hythe and Dibden Parish Council, Lyndhurst Community Centre, Fawley Parish Council, Blackfield Baptist Church, New Forest Disability Information Services, Citizens Advice New Forest, Community First, the Goodneighbours Support Network, Adult Services, MIND, The Alzheimer's Society, The Herald, Holbury WI, Waterside and Totton Care Navigators and other Age Concerns/Age UKs in the County. Many individuals have donated and raised money for us and thanks must go to Roger and Olwen Lee, Christine King, Martin Cox and Mr Frank Wood.

The Trustees recognise that the staff and volunteers continue to work hard so we are able to make a valuable contribution to the local community and provide these very vital services for our local older people.

Financial Review

The Charity follows the 'Charity reporting and accounting' guidelines which are set by the government. As its gross income is under £1,000,000 per annum it is not required to have an external audit, however as its turnover is above £25,000 it is obliged to have an independent examination. This was undertaken by Teresa Rogers from On The Spot, and her report can be found on page 9.

Total expenditure this financial year resulted in a net gain of £71,154, compared to a net gain of £59,208 in the previous year.

Policy on Reserves

The charity aims to maintain sufficient reserves to meet any unexpected reductions in income in the short term and to provide some confidence in its ability to meet on-going operational commitments. Total funds at the date of this report stand at £307,805 of which £85,000 of unrestricted funds are held in charity deposit accounts as a strategic reserve to cover for the cost of closing shops or the office and redundancies.

The annual report was approved by the trustees of the charity on22/11/23.....and signed on its behalf by:



.....
R N Lee

Chair

AGE CONCERN NEW FOREST
CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023

Accountants report

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Age Concern New Forest for the year ended 31 March 2023 as set out on pages 10 - 24 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the charity trustees of Age Concern New Forest, as a body, in accordance with the terms of our engagement letter dated 8 April 2021. Our work has been undertaken solely to prepare for your approval the accounts of Age Concern New Forest and state those matters that we have agreed to state to the trustees of Age Concern New Forest as a body in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or resume responsibility to anyone other than Age Concern New Forest and its Board of Trustees as a body for our work for this report.

It is your duty to ensure that Age Concern New Forest has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Age Concern New Forest. You consider that Age Concern New Forest is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Age Concern New Forest. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Janice Willis FCCA

Cloud Eleven Accountants

Trading name of Eleve11 Consulting Ltd

30.09.23

AGE CONCERN NEW FOREST

Independent examiner's report to the trustees of Age Concern New Forest ("the Company")

I report to the charity trustees on my examination of the accounts for the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.


Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW (FCA), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, in accordance with the FRS 102.

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.



Teresa Rogers BFP FCA

Director

Tee Accounts Ltd T/A On The Spot

17 November 2023

AGE CONCERN NEW FOREST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

(Including Income and Expenditure Account)

Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and endowments				
From:				
Donations and legacies	2	22,394		22,394
Charitable activities	3	72,476		72,476
Other trading activities	4	238,151		238,151
Investment income	5	283		283
Total Income		<u>333,304</u>	<u>0</u>	<u>333,304</u>
Expenditure on:				
Raising funds	6	121,184	0	121,184
Charitable Activities	7	83,740	57,226	140,966
Total Expenditure:		<u>204,924</u>	<u>57,226</u>	<u>262,150</u>
Net income		128,380	(57,226)	71,154
Transfers between funds		<u>(48,239)</u>	<u>48,239</u>	<u>0</u>
Net movement in funds		80,141	(8,987)	71,154
		-		-
Reconciliation of funds				
Total funds brought forward		<u>227,615</u>	<u>9,036</u>	<u>236,651</u>
Total funds carried forward	19	<u><u>307,756</u></u>	<u><u>49</u></u>	<u><u>307,805</u></u>

Prior year		2022	2022	Total
	Note	Unrestricted	Restricted	2022
		funds	funds	2022
		£	£	£
Income and Endowments				
From:				
Donations and legacies	2	29,888		29,888
Charitable activities	3	68,631	2,990	71,621
Other trading activities	4	169,842	-	169,842
Investment income	5	133	-	133
Total Income		<u>268,494</u>	<u>2,990</u>	<u>271,484</u>
Expenditure on:				
Raising funds	6	92,086	0	92,086
Charitable Activities	7	74,737	45,453	120,190
Total Expenditure:		<u>166,823</u>	<u>45,453</u>	<u>212,276</u>
Net expenditure		101,671	(42,463)	59,208
Transfers between funds		<u>(30,446)</u>	<u>30,446</u>	<u>0</u>
Net movement in funds		71,225	(12,017)	59,208
		-	-	-
Reconciliation of funds				
Total funds brought forward		<u>156,390</u>	<u>21,053</u>	<u>177,443</u>
Total funds carried forward	18	<u><u>227,615</u></u>	<u><u>9,036</u></u>	<u><u>236,651</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

AGE CONCERN NEW FOREST
BALANCE SHEET
AS AT 31 March 2023

Balance Sheet

			2023		2022
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	13		4,849		2,086
			<u>4,849</u>		<u>2,086</u>
CURRENT ASSETS					
Debtors	14	9,084		19,129	
Cash at bank and in hand		303,698		226,395	
		<u>312,782</u>		<u>245,524</u>	
CREDITORS: amounts falling due within one year	15	(9,826)		(10,959)	
			<u>302,956</u>		<u>234,565</u>
NET CURRENT ASSETS			302,956		234,565
NET ASSETS			<u>307,805</u>		<u>236,651</u>
Funds of the Charity:					
Restricted income funds			51		9,036
Unrestricted funds			222,755		142,615
Designated funds			85,000		85,000
TOTAL FUNDS	18		<u>307,805</u>		<u>236,651</u>

AGE CONCERN NEW FOREST

BALANCE SHEET Cont.

AS AT 31 March 2023

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on ...22/11/23.... and signed on their behalf by:.....R. N. LEE.....



R N Lee

Trustee

AGE CONCERN NEW FOREST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

-(charities SORP (FRS 102)). They also comply with the Companies Act 2006 and Charities Act 2011

Basis of preparation

Age Concern New Forest meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has opted to take the exemption available in Bulletin 1 and has therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Notes to the Financial Statements (*continued*)

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government Grants

Government grants are recognised under the accrual model meaning that grants relating to revenue shall be recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities to raise funds.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements *(continued)*

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost of valuation, less any estimated residual value, over their expected economic life as follows:

Asset Class	Depreciation method and rate
Fixtures, Fittings and Equipment	25% reducing balance
Computer Equipment	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after their reporting

date. If there is an unconditional right to defer settlement for a least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Notes to the Financial Statements (*continued*)

2. Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Appeals and donations	17,394	17,394	17,210
Grants;	-	-	-
Government Grants	5,000	5,000	12,678
	<u>22,394</u>	<u>22,394</u>	<u>29,888</u>

3. Income from charitable activities

	Unrestricted funds General £	Restricted funds General £	Total 2023 £	Total 2022 £
Foot care	64,259	-	64,259	60,538
IT Classes	21	-	21	-
Befriending	-	-	-	-
Waterside Good Neighbours	-	-	-	2,990
Lunch Club income	8,196	-	8,196	8,093
Information and Advice Line	-	-	-	-
	<u>72,476</u>	<u>-</u>	<u>72,476</u>	<u>71,621</u>

4. Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Income from generating funds	<u>238,151</u>	<u>238,151</u>	<u>169,842</u>

Notes to the Financial Statements *(continued)*

5. Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	283	283	133

6. Expenditure on raising funds

a) Costs of generating
donations and legacies

	Direct costs £	Allocated Support costs £	Total 2023 £	Total 2022 £
Costs of generating donations and legacies	89,348	31,836	121,184	92,086

Notes to the Financial Statements (*continued*)

7. Expenditure on charitable activities

		Unrestricted funds General	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Staff costs	8	17,142	41,899	59,041	42,623
Allocated support costs	8	22,127	-	22,127	19,345
Direct Costs		44,471	15,327	59,798	58,222
		<u>83,740</u>	<u>57,226</u>	<u>140,966</u>	<u>120,190</u>

	Activity undertaken directly	Activity support costs	Total 2023	Total 2022
	£	£	£	£
Foot Care	44,471	16,497	60,968	56,127
IT Classes	-	-	-	-
Befriending	-	1,988	1,988	1,654
Waterside Good				
Neighbours	7,705	3,333	11,038	8,863
Lunch clubs	14,112	8,765	22,877	17,177
Information and advice	-	30,088	30,088	24,190
Governance	-	14,007	14,007	12,178
	<u>66,288</u>	<u>74,678</u>	<u>140,966</u>	<u>120,190</u>

£83,740 (2022- £74,737) of the above expenditure was attributable to unrestricted funds and £57,226 (2022- £45,453) to restricted funds.

Notes to the Financial Statements *(continued)*

8. Analysis of support costs

Support costs allocated to raising funds

Basis of allocation	Governance costs	Staff costs	Administration costs	Total 2023	Total 2022
Support staff hours	£		£	£	£
Costs of Donations and legacies	1,110	20,084	7,346	28,540	25,306
Costs of trading activities	128	2,320	848	3,296	2,836
	<u>1,238</u>	<u>22,404</u>	<u>8,194</u>	<u>31,836</u>	<u>28,142</u>
	Governance costs	Staff costs	Administration costs	Total 2023	Total 2022
	£	£	£	£	£
Foot Care	642	11,609	4,246	16,497	13,660
IT Classes	-	-	-	-	-
Befriending Service	77	1,399	512	1,988	1,655
Waterside Good Neighbours	130	2,345	858	3,333	2,772
Lunch Clubs	341	6,168	2,256	8,765	7,512
Information and advice	1,170	21,173	7,745	30,088	24,190
Governance	545	9,857	3,605	14,007	12,178
	<u>2,905</u>	<u>52,551</u>	<u>19,222</u>	<u>74,678</u>	<u>61,967</u>

9. Net incoming/ outgoing resources

Net outgoing resources for the year include:

	Total 2023	Total 2022
	£	£
Depreciation of fixed assets	982	90
Independent examiners & Accountants fees	<u>1,220</u>	<u>1,380</u>

10. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Notes to the Financial Statements (*continued*)

11. Staff costs

	2023	2022
The aggregate payroll costs were as follows:		
Staff costs during the year were:		
Wages and salaries	114,596	98,529
Pension	5,681	

The monthly average number of employees (including senior management team) employed by the charity during the period were:

Charitable activities	10	9
-----------------------	-----------	---

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £28,874 (2022 £26,274)

12. Taxation

The company is a registered charity and is, therefore exempt from taxation.

13. Tangible Fixed Assets

	Fixtures, Fittings and Equipment	Computer Equipment	Total
	£	£	£
COST			
At beginning of year	3,769	2,320	6,089
Disposals	-	-	-
Additions	3,745		3,745
At end of year	<u>7,514</u>	<u>2,320</u>	<u>9,834</u>
DEPRECIATION			
At beginning of year	1,972	2,031	4,003
Disposals	-	-	-
Charge for the year	903	79	982
At end of year	<u>2,875</u>	<u>2,110</u>	<u>4,985</u>
NET BOOK VALUES			
As at 31 March 2023	<u>4,639</u>	<u>210</u>	<u>4,849</u>
As at 31 March 2022	<u>1,797</u>	<u>289</u>	<u>2,086</u>

Notes to the Financial Statements *(continued)*

14. Debtors

	2023	2022
	£	£
Trade debtors	-	-
Prepayments	1,074	946
Other debtors	418	418
VAT	7,592	17,765
	<u>9,084</u>	<u>19,129</u>

15. Creditors

	2023	2022
	£	£
Trade creditors	1,504	1,607
Accruals	6,662	8,296
Taxation and social security	1,285	759
Other creditors	375	297
	<u>9,826</u>	<u>10,959</u>

16. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

17. Commitments

Other financial commitments

Commitments under non cancellable operating leases

The total amount of other financial commitments not provided in the financial statements was £41,508 (2022 - £37,607)

Notes to the Financial Statements (*continued*)

18. Funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted Funds					
General					-
Unrestricted Funds	142,614	333,304	(204,925)	(48,239)	222,754
Designated Funds	85,000				85,000
Restricted Funds					
Footcare	51				51
Befriending	5,996	-	(1,988)	(4,088)	(0)
Waterside Good Neighbours	2,990	2,990	(11,038)	8,048	0
Lunch Club			(14,112)	14,112	-
Information and Advice line	-	-	(30,087)	30,087	-
Total Funds	<u>236,651</u>	<u>333,304</u>	<u>(262,150)</u>	<u>-</u>	<u>307,805</u>
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted Funds					
General					-
Unrestricted Funds	156,390	268,494	(166,823)	(115,446)	142,615
Designated Funds				85,000	85,000
Restricted Funds					
Footcare	1,131	-	(1,080)		51
Befriending	7,650	-	(1,654)		5,996
Waterside Good Neighbours	5,797	2,990	(8,863)	3,066	2,990
Lunch Club	6,475	-	(9,665)	3,190	-
Information and Advice line	-	-	(24,190)	24,190	-
Total Funds	<u>177,443</u>	<u>271,484</u>	<u>(212,277)</u>	<u>-</u>	<u>236,651</u>

Befriending and Waterside Good Neighbours are interlinked schemes with the same mission, to befriend and support the waterside residents, and reduce isolation and loneliness. The funds for both projects were combined into Waterside Good Neighbours during the year.

Notes to the Financial Statements *(continued)*

The specific purposes for which the funds are to be applied are as follows:

The unrestricted funds can be used for any purpose in accordance with the charitable objectives at the discretion of the trustees.

The restricted funds were made up of five activities:

Footcare- we provide affordable toenail cutting at our clinics held in Totton, Hythe and Blackfield. Vital for ensuring good foot health, prolonging independence and mobility.

Befriending and Telephone Buddying - We can provide a volunteer to visit an older person in their own home who is lonely or isolated to share interests and provide friendship and company. We can also offer a regular telephone call from one of our volunteers for a friendly regular chat.

Waterside Good neighbours - Offering neighbourly help, from our volunteers, with all manner of day-to-day tasks such as shopping or taking shopping, collecting prescriptions, dog walking, taking to medical appointments, etc for people in the Waterside and Totton area.

Lunch Clubs - we hold two weekly Lunch Clubs in Totton and Bartley and a monthly Sunday Club in Dibden. Members are able to enjoy a 2 course hot meal with friends. Minibus transport is also available.

New Forest Advice Network - We keep in regular touch and we work in partnership with other Advice Agencies and FoodBanks. There are no funds in our Accounts left at the moment for this.

19. Analysis of net assets between funds

	Unrestricted Funds General	Restricted Funds General	Total Funds
	£	£	£
Tangible fixed assets	4,849	-	4,849
Current assets	312,731	51	312,782
Current Liabilities	(9,826)	-	(9,826)
	-	-	-
Total net assets	<u>307,754</u>	<u>51</u>	<u>307,805</u>

20. Related party transactions

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

AGE CONCERN NEW FOREST

England & Wales - Charity number 1076585

Accounts

Registered Number: 03705361
Charity registration number: 1076585

AGE CONCERN NEW FOREST
(A company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Registered Office Address:
Southward House, 2 Beaulieu Road
Dibden Purlieu, Southampton
Hampshire, SO45 4PT

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Reference and Administrative Details

Chairman	R N Lee
Chief Executive Officer	T D Blakey
Trustees	L E Harris R N Lee M R Cox P Parrott C King L Francis
Secretary	T D Blakey
Principal Office	Southward House 2 Beaulieu Rd Dibden Purlieu Southampton Hampshire SO45 4PT
Company Registration Number	03705361
Charity Registration Number	1076585
Independent Examiner	Tee Accounts Limited T/A On The Spot Rosehill House PL26 7BA

Trustees Report

Amendments to Trustees

R.N. Lee
L E Harris
M Cox
C. King
P. Parrott
D. Poole – resigned 24.5.2021
L. Francis
S. Delemare – resigned 2.12.2020

Trustees' Report 2020-2021

Achievement and Performance

2020-21 has been the most worrying and challenging year for Age Concern New Forest with the Covid-19 Pandemic. We started the new Financial Year in Lockdown 1 and finished it in Lockdown 3. We worked very closely with our other local Advice Agencies, NFDC and Foodbanks by monthly Zoom Meeting to share information and experiences. This close partnership work was an invaluable support to us all. We all also continued to network and signpost during this time making sure we provided local older people, their families and carers with a reliable, professional and up-to-date essential phone service.

We also continue to be a "Friend" of Age UK Southampton and continue to support national campaigns where appropriate and share good working practices with many other Age UKs and Age Concerns across the county.

All money raised locally by Age Concern New Forest from our four Charity Shops is only spent providing vital services for our local older people in our own local area.

We recruited and welcomed a part-time new member of staff to join our Dibden Purlieu Shop as Assistant Manager at the beginning of November, 2020.

Our monthly Trustee Meetings were adapted to Zoom and this ensured the CEO kept them up to date with all our Services the ever-changing Government restrictions and guidelines.

As you will see from the Annual Accounts we have finished the financial year in a much stronger and healthier position. This is due to the careful guidance of the CEO and Trustees, the support of the Government Furlough Scheme, Local NFDC Grants and the Fundraising Officer obtaining Grants to support our Services during this time.

Services 2020/21

Information and Advice - Our Manager and her Assistant and one of our Volunteers gave a comprehensive telephone service, as restrictions and Government Guidelines meant our Office had to close. This ensured that local older people were able to access good quality information and in particular help with benefits (e.g. form filling), Blue Badges and Power of Attorney. This financial year saw us secure £293,283.56 in previously unclaimed benefits. 2682 people contacted our Office by telephone, even though we had 3 Lockdowns, furloughing and self- isolating to contend with. A full breakdown of this service can be seen in our Annual Review.

Trustees Report

Waterside Goodneighbours - Our Coordinator and her small dedicated team of Volunteers ensured that this service was kept running throughout the whole of the year, including all 3 Lockdowns. This team picked up prescriptions and got essential shopping for our local clients who were vulnerable or self-isolating. This year saw us complete 509 tasks for 207 Clients. A full breakdown can be seen in our Annual Review.

Befriending – . Befriending visits were halted due to restrictions and Government Guidelines but our Volunteers adapted and contacted our Befriending Clients with regular weekly calls instead. We completed 1440 Telephone Befriending calls and some were as far away as Ringwood. We also had so many new Volunteers offer their service that at one stage we did not have enough clients.

Telephone Buddying - This service merged with Befriending during this Pandemic and ensured that our clients received regular telephone calls.

Computer At Home - This service did not run during this financial year due to the Government Guidelines and restrictions.

Totton Lunch Clubs - These two weekly clubs every Monday and Tuesday have been running for over 40 years, but we were only able to run them during September, October and December last year. We were not able to provide a minibus due to the Covid 19 restrictions but our clients managed to get to the lunch clubs with lifts from family and friends. Our two Volunteer Coordinators and their dedicated team dealt with the many challenges of social distancing ensuring masks were worn and hands were regularly sanitised. Our clients were very pleased when we were able to run the Lunch Clubs and when we were locked down the Tuesday Lunch Club Volunteers took a hot meal from one of the local cafes round the most vulnerable clients. Totton and Eling Community Centre and Bartley Village Hall have been very supportive of our Lunch Clubs and have ensured we able to run these lunch clubs whenever possible.

Sunday Lunch Club - This club was not able to run during this financial year due to the Horrill Centre, where we hold the Lunch Club, being closed for the entire year.

Foot clinics - This service had to close in March, 2020 due to the Coronavirus Pandemic and Government restrictions and our two Footcare Specialists provided home visits for those needing nail cutting. From July 2020 we were able to resume our Footcare clinics at only 3 venues – Hythe Community Centre, Totton and Eling Community Centre and Blackfield Baptist Church as the local Dr.Surgeries were unable to let us in due to their restrictions. These clinics at these 3 venues have been running well and appointments have been in great demand. Clients have been very understanding and followed the various guidelines completely. From July 2020 to March 2021 we provided 119 clinics and saw us complete 1967 appointments. Since the Pandemic we call all our clients to remind them of their next appointment and although this causes a lot of extra work, it has meant missed appointments were down from 195 in 2019/20 to 61 for this financial year. The dedication and commitment of the Footcare Specialists and Volunteer Receptionists meant that we were able to provide a first-class affordable service. We received a Grant for this Service for a Slipper Swap and this will continue in the next financial year. A full breakdown of statistics for the year is shown in our Annual Review.

Shops - Our four charity shops were only able to open for just over 5 months of the financial year and this was very worrying as it provides us with the income required to run our services to our local older people. We also had to contend with the restrictions of quarantining donated goods for 72 hours before they could be sorted. We had to purchase screens to protect the Staff and Volunteers, masks, contactless payment machines and gallons of cleaning fluids and sanitising hand gel. Recognition must be given to our Shop Managers and their team of dedicated Volunteers who were able to keep our Shops open when we were allowed. At the end of October,2020 with a heavy heart we took the decision to close our Holbury Shop and not to renew the Lease. This was due to income being down, lack of Volunteers and difficulties with soicla distancing as it was a very small shop. Our shops are a huge part of the local communities as they provide shop fronted links for the charity and promote all the services we provide.

Trustees Report

Age Concern New Forest has 9 part-time members of staff, around 180 Volunteers and 8 Trustees (also Volunteers). We must acknowledge their support, hard work and dedication as they all play a major part in our continued success and we could not provide our services without them. This last year was very difficult for some of our Volunteers if they were vulnerable and had to self-isolate. Most of our Staff spent half of the year furloughed and self-isolating as were vulnerable. However, when they were able to return to work in between Lockdowns their dedication, adapting to new ways of working and work ethics should be highly commended. Only three members of our Staff worked their full contracted part-time hours through this year, the CEO, WGN Coordinator and the Fundraising & Marketing Officer. We also recognise that all our staff members work over and above their contracted paid hours and this does not go unnoticed or without immense gratitude.

It is important that, each year, we express our thanks to those Organisations, Foundations and Trusts who have supported us and recognised the important role we play in the local community. These include Age UK, Age UK Southampton, The Horrill Wellbeing Centre, Community First New Forest, Hampshire County Council, New Forest District Council, Totton & Eling Town Council, Hythe and Dibden Parish Council, Fawley Parish Council, Marchwood Parish Council, Hythe and Waterside Rotary Club, Trading Standards, Paris Smith Solicitors, New Forest Disability Information Services, Citizens Advice New Forest, Community First, the Good neighbours Support Network, Adult Services, MIND, The Alzheimer's Society, Asda Totton, Waitrose Hythe, The Herald, Holbury WI, Waterside and Totton Care Navigators and other Age Concerns/Age UKs in the County. The following Trusts and Foundations supported us with Grants to help with Core Costs, Information & Advice, Lunch Clubs, Waterside Good neighbours and Befriending and our Slipper Swap:- Garfield Weston Foundation, The Childwick Trust, Charles Hayward Foundation, The Edward Gosling Foundation, The WG Edwards Foundation, National Lottery Covid 19 Grant, Hampshire & Isle of Wight Community Fund National Emergencies Trust, Skipton Building Society, Tesco Bags of Help, Dibden Allotment Fund, Marks and Spencer Neighbourly Fund, Exxon Mobil Fawley, Waitrose Hythe and New Forest District Council.

Many individuals have donated and raised money for us and thanks must go to Martin Cox, Roger and Olwen Lee, Christine King, Mr Frank Wood and Mrs. Sylvia Cartwright.

The Trustees recognise that the staff and Volunteers continue to work hard so we are able to make a valuable contribution to the local community and provide these very vital services for our local older people.

Financial Review

Total Income exceeded expenditure this year that resulted in a net gain of £86,805, compared to a deficit of £6,568 in the previous year. This was due to the Government Furlough Scheme, Government/NFDC Covid Business Support Grants which were calculated on the same basis as for any rateable valued premises, Grants obtained from Trusts and Organisations and help with reduced rents from our Landlords.

Policy on Reserves

The charity aims to maintain sufficient reserves to meet any unexpected reductions in income in the short term and to provide some confidence in its ability to meet ongoing operational commitments. Total funds at the date of this report stand at £177,433, of which £85,000 of unrestricted funds are held in the charity deposit accounts as a strategic reserve to cover the cost of closing shops or offices and redundancies.

The annual report was approved by the trustees of the charity on28/10/2021.....and signed on its behalf by:

..........

R N Lee
Chair

AGE CONCERN NEW FOREST
CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Age Concern New Forest for the year ended 31 March 2021 as set out on pages 2 - 17 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the charity trustees of Age Concern New Forest, as a body, in accordance with the terms of our engagement letter dated 8 April 2021. Our work has been undertaken solely to prepare for your approval the accounts of Age Concern New Forest and state those matters that we have agreed to state to the trustees of Age Concern New Forest as a body in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or resume responsibility to anyone other than Age Concern New Forest and its Board of Trustees as a body for our work for this report.

It is your duty to ensure that Age Concern New Forest has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Age Concern New Forest. You consider that Age Concern New Forest is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Age Concern New Forest. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts



Janice Willis FCCA
On The Spot
Trading name of Eleve11 Consulting Ltd
05.08.21

AGE CONCERN NEW FOREST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AGE CONCERN NEW FOREST
FOR THE YEAR ENDED 31 MARCH 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW (FCA), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an
3. independent examination; or
the accounts have not been prepared in accordance with the methods and principles of the Statement of
4. Recommended Practice for accounting and reporting by charities, in accordance with the FRS 102.

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.



Teresa Rogers BFP FCA
Director

21 September 2021

AGE CONCERN NEW FOREST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and endowments From:				
Donations and legacies	2	119,359		119,359
Charitable activities	3	42,538	47,194	89,732
Other trading activities	4	60,183	-	60,183
Investment income	5	1,230	-	1,230
Total Income		<u>223,310</u>	<u>47,194</u>	<u>270,504</u>
				0
Expenditure on:				
Raising funds	6	99,604	0	99,604
Charitable Activities	7	46,474	37,621	84,095
Total Expenditure:		<u>146,078</u>	<u>37,621</u>	<u>183,699</u>
Net income		77,232	9,573	86,805
Transfers between funds		(11,480)	11,480	0
Net movement in funds		65,752	21,053	86,805
		-	-	-
Reconciliation of funds				
Total funds brought forward		<u>90,638</u>	<u>-</u>	<u>90,638</u>
Total funds carried forward	19	<u>156,390</u>	<u>21,053</u>	<u>177,443</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments From:				
Donations and legacies	2	20,646	-	20,646
Charitable activities	3	76,296	2,773	79,069
Other trading activities	4	113,825	-	113,825
Investment income	5	926	-	926
Total Income		<u>211,693</u>	<u>2,773</u>	<u>214,466</u>
Expenditure on:				
Raising funds	6	(95,266)	-	(95,266)
Charitable Activities	7	(120,025)	(5,743)	(125,768)
Total Expenditure:		<u>(215,291)</u>	<u>(5,743)</u>	<u>(221,034)</u>
Net expenditure		(3,598)	(2,970)	(6,568)
Transfers between funds		(2,970)	2,970	-
Net movement in funds		(6,568)	-	(6,568)
		-	-	-
Reconciliation of funds				
Total funds brought forward		<u>97,206</u>	<u>-</u>	<u>97,206</u>
Total funds carried forward	18	<u>90,638</u>	<u>-</u>	<u>90,638</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 18.

AGE CONCERN NEW FOREST

BALANCE SHEET

AS AT 31st March 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	13		<u>111</u>		<u>148</u>
			111		148
CURRENT ASSETS					
Debtors	14	2,258		958	
Cash at bank and in hand		<u>183,015</u>		<u>92,513</u>	
		185,273		93,471	
CREDITORS: amounts falling due within one year	15	<u>(7,941)</u>		<u>(2,981)</u>	
NET CURRENT ASSETS			177,332		90,490
NET ASSETS			<u>177,443</u>		<u>90,638</u>
Funds of the Charity:					
Restricted income funds			21,053		
Unrestricted funds			156,390		90,638
TOTAL FUNDS	18		<u>177,443</u>		<u>90,638</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on

28/10/2021 and signed on their behalf
by:


.....

R N Lee
Trustee

AGE CONCERN NEW FOREST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (charities SORP (FRS 102)). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Age Concern New Forest meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity has opted to take the exemption available in Bulletin 1 and has therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government Grants

Government grants are recognised under the accrual model meaning that grants relating to revenue shall be recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate.

1. ACCOUNTING POLICIES (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities to raise funds.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost of valuation, less any estimated residual value, over their expected economic life as follows:

Asset Class	Depreciation method and rate
Fixtures, Fittings and Equipment	25% reducing balance
Computer Equipment	25% straight line

Trade debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after their reporting date. If there is an unconditional right to defer settlement for a least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

AGE CONCERN NEW FOREST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2. Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies;			
Appeals and donations	6,988	6,988	20,646
Grants;	-	-	-
Government Grants	112,371	112,371	
	<u>119,359</u>	<u>119,359</u>	<u>20,646</u>

3. Income from charitable activities

	Unrestricted funds	Restricted funds		
	General	General	Total	Total
	£	£	2021	2020
			£	£
Foot care	40,552	2,200	42,752	66,213
IT Classes	55	-	55	95
Befriending	-	8,990	8,990	-
Waterside Good Neighbours	143	12,525	12,668	2,773
Lunch Club income	1,788	10,300	12,088	9,988
Information and Advice Line	-	13,179	13,179	-
	<u>42,538</u>	<u>47,194</u>	<u>89,732</u>	<u>79,069</u>

4. Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Income from generating funds	<u>60,183</u>	<u>60,183</u>	<u>113,825</u>

5. Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,230</u>	<u>1,230</u>	<u>926</u>

AGE CONCERN NEW FOREST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Expenditure on raising funds **Note****a) Costs of generating donations and legacies**

		Direct costs	Allocated Support costs	Total 2021	Total 2020
		£	£	£	£
Costs of generating donations and legacies:	8	<u>74,897</u>	<u>24,707</u>	<u>99,604</u>	<u>95,266</u>

7. Expenditure on charitable activities

		Unrestricted funds		Total 2021	Total 2020
		General	Restricted Funds	£	£
		£	£		
Staff costs	8	11,496	24,571	36,067	45,686
Allocated support costs	8	6,009	7,815	13,824	80,082
Direct Costs		<u>28,969</u>	<u>5,235</u>	<u>34,204</u>	-
		<u>46,474</u>	<u>37,621</u>	<u>84,095</u>	<u>125,768</u>
		Activity undertaken directly	Activity support costs	Total 2021	Total 2020
		£	£	£	£
Foot Care		25,856	11,099	36,955	62,863
IT Classes		-	-	-	15
Befriending		-	1,339	1,339	-
Waterside Good Neighbours		4,522	2,206	6,728	5,743
Lunch clubs		3,825	6,614	10,439	19,435
Information and advice		-	18,046	18,046	23,011
Governance		-	10,587	10,587	14,701
		<u>34,203</u>	<u>49,891</u>	<u>84,094</u>	<u>125,768</u>

£46,473 (2020- £120,025) of the above expenditure was attributable to unrestricted funds and £37,621 (2020- £5,743) to restricted funds.

AGE CONCERN NEW FOREST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

8. Analysis of support costs

Support costs allocated to raising funds

Basis of allocation	Governance costs £	Staff costs £	Administration costs £	Total 2021 £	Total 2020 £
Support staff hours					
Costs of Donations and legacies	915	16,057	5,239	22,211	7,006
Costs of trading activities	103	1,804	589	2,496	-
	<u>1,018</u>	<u>17,861</u>	<u>5,828</u>	<u>24,707</u>	<u>7,006</u>
	Governance costs £	Staff costs £	Administration costs £	Total 2021 £	Total 2020 £
Foot Care	457	8,024	2,618	11,099	18,037
IT Classes	-	-	-	-	7,694
Befriending Service	55	968	316	1,339	-
Waterside Good Neighbours	91	1,595	520	2,206	-
Lunch Clubs	273	4,781	1,560	6,614	-
Information and advice	744	13,046	4,256	18,046	23,011
Governance	437	7,653	2,497	10,587	14,599
	<u>2,057</u>	<u>36,067</u>	<u>11,767</u>	<u>49,891</u>	<u>63,341</u>

9. Net incoming/outgoing resources

Net outgoing resources for the year include:

	Total 2021 £	Total 2020 £
Depreciation of fixed assets	37	50
Independent examiners & Accountants fees	<u>1,380</u>	1,386
	-	-

10. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

AGE CONCERN NEW FOREST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Staff costs	2021	2020
The aggregate payroll costs were as follows:		
Staff costs during the year were:		
Wages and salaries	89,805	82,195
The monthly average number of employees (including senior management team) employed by the charity during the period were:		
Charitable activities	<u>9</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £24,654 (2020 £23,531)

12. Taxation

The company is a registered charity and is, therefore exempt from taxation.

AGE CONCERN NEW FOREST**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2021****13. Tangible fixed assets**

	Fixtures, Fittings and Equipment	Computer Equipment	Total
	£	£	£
COST			
At beginning of year	2,019	2,005	4,024
Disposals	-	-	-
Additions	-	-	-
At end of year	<u>2,019</u>	<u>2,005</u>	<u>4,024</u>
DEPRECIATION			
At beginning of year	1,871	2,005	3,876
Disposals	-	-	-
Charge for the year	37	-	37
At end of year	<u>1,908</u>	<u>2,005</u>	<u>3,913</u>
NET BOOK VALUES			
As at 31 March 2021	<u>111</u>	<u>-</u>	<u>111</u>
As at 31 March 2020	<u>148</u>	<u>-</u>	<u>-</u>

14. DEBTORS

	2021	2020
	£	£
Trade debtors	-	-
Prepayments	863	958
Other debtors	1,395	-
	<u>2,258</u>	<u>958</u>

15. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,574	576
Accruals	4,949	1,386
Taxation and social security	708	1,019
Other creditors	710	-
	<u>7,941</u>	<u>2,981</u>

16. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

17. Commitments

Other financial commitments

Commitments under non cancellable operating leases

The total amount of other financial commitments not provided in the financial statements was £64,123 (2020 - £100,360)

AGE CONCERN NEW FOREST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

18. Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted Funds					
General					-
Unrestricted Funds	90,638	223,310	(146,078)	(11,480)	156,390
Restricted Funds					
Footcare	-	2,200	(1,069)		1,131
Befriending	-	8,990	(1,340)		7,650
Waterside Good Neighbours	-	12,525	(6,728)		5,797
Lunch Club	-	10,300	(10,438)	6,613	6,475
Information and Advice line	-	13,179	(18,046)	4,867	-
Total Funds	<u>90,638</u>	<u>270,504</u>	<u>(183,699)</u>	<u>-</u>	<u>177,443</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted Funds					
General					-
Unrestricted Funds	97,206	211,693	(215,291)	(2,970)	90,638
Restricted Funds					
Footcare	-	-			-
Befriending	-	-			-
Waterside Good Neighbours	-	2,773	(5,743)	2,970	-
Lunch Club	-	-			-
Information and Advice line	-	-			-
Total Funds	<u>97,206</u>	<u>214,466</u>	<u>(221,034)</u>	<u>-</u>	<u>90,638</u>

AGE CONCERN NEW FOREST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

The specific purposes for which the funds are to be applied are as follows:

The unrestricted funds can be used for any purpose in accordance with the charitable objectives at the discretion of the trustees.

The restricted funds were made up of five activities:

Footcare- we provide affordable toenail cutting at our clinics held in Totton, Hythe and Blackfield. Vital for ensuring good foot health, prolonging independence and mobility

Befriending and Telephone Buddying - We can provide a Volunteer to visit an older person in their own home who is lonely or isolated to share interests and provide friendship and company. We can also offer a regular telephone call from one of our volunteers for a friendly regular chat.

Waterside Goodneighbours - Offering neighbourly help, from our Volunteers, with all manner of day-to-day tasks such as shopping or taking shopping, collecting prescriptions, dog walking, taking to medical appointments, etc for people in the Waterside and Totton area.

Lunch Clubs - we hold two weekly Lunch Clubs in Totton and Bartley and a monthly Sunday Club in Dibden. Members are able to enjoy a 2 course hot meal with friends. Minibus transport is also available.

New Forest Advice Network - We keep in regular touch and we work in partnership with other Advice Agencies and FoodBanks. There are no funds in our Accounts left at the moment for this.

19. Analysis of net assets between funds	Unrestricted Funds General £	restricted Funds General £	Total Funds £
Tangible fixed assets	111	-	111
Current assets	164,220	21,053	185,273
Current Liabilities	(7,941)	-	(7,941)
	-	-	-
Total net assets	<u>156,390</u>	<u>21,053</u>	<u>177,443</u>

20. Related party transactions

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

