

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>307,756</u> | <u>49</u> | <u>307,805</u> |

| Prior year | | 2022 Unrestricted funds £ | 2022 Restricted funds £ | Total 2022 £ |
|--------------------------------|------|------------------------------------|----------------------------------|-----------------------|
| | Note | | | |
| 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>227,615</u> | <u>9,036</u> | <u>236,651</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 | | | | |
| | | | <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 | <u>283</u> | <u>283</u> | <u>133</u> |

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 | 8 | <u>89,348</u> | <u>31,836</u> | <u>121,184</u> | <u>92,086</u> |

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 | 7,514 | 2,320 | 9,834 |
| DEPRECIATION | | | |
| At beginning of year | 1,972 | 2,031 | 4,003 |
| Disposals | | | - |
| Charge for the year | 903 | 79 | 982 |
| At end of year | 2,875 | 2,110 | 4,985 |
| NET BOOK VALUES | | | |
| As at 31 March 2023 | 4,639 | 210 | 4,849 |
| As at 31 March 2022 | 1,797 | 289 | 2,086 |

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 | 307,754 | 51 | 307,805 |

20. Related party transactions

Controlling entity

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