

Registered number: 03796120
Charity number: 1079572

Age Concern Gillingham
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2025

Age Concern Gillingham
(A company limited by guarantee)

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Age Concern Gillingham
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2025

Trustees	Dr G Fargher F Contreiras (appointed 12 December 2024) L Ferguson P Andrews J Burton-Jones A West S Robinson J Stanton (resigned 10 July 2024) D Terry (resigned 14 January 2025) A Bates (resigned 25 October 2025)
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Company registered number	03796120
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Charity registered number	1079572
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Registered office	Age UK Kent Rivers The Mackenney Centre Woodlands Road Gillingham Kent ME7 2BX
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Accountants	Kreston Reeves LLP 37 St Margaret's Street Canterbury Kent CT1 2TU
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Independent Examiner	S M Rouse FCCA DChA Kreston Reeves LLP 37 St Margaret's Street Canterbury Kent CT1 2TU
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Age Concern Gillingham
(A company limited by guarantee)

Chief Executive's Report
For the year ended 31 March 2025

The Chief Executive presents his report for the year.

Age Concern Gillingham continues to maintain its historical footprint in the ever-changing high street environment of Gillingham town centre. The shop provides not only a valuable resource for an increasingly financially pressed public, but a community hub of sorts, with a loyal customer base and a friendly acceptance of our place on the high street, people are quick to seek advice, and support, above and beyond what might be expected of a normal retail presence. The charities relationship to its sister charity Age UK Kent Rivers is a supporting mechanism which provides open avenues for support services which regular shop customers either make enquiries of or might choose to support through their retail purchases.

Donations have improved slightly this year, attributed in the main to the decline of Nationally operated charity shops in the vicinity, who demand a higher price point for their re-sold goods. The Shop in Skinner Street maintains its longstanding reputation as a bargain destination which supports continuous income. The nature of donated good continues to change, with the continued emergency of price per Kilo facilities who have encroached the retail space over the past few years, and the financial pressures of the modern day mean that items are held for longer buy owners, or upcycled and repurposed, with donation being a last resort. This means that the effort involved in processing donations is higher, and the number of donations which are truly able to be resold are fewer.

That said, we still have a good base of regular donors and high-quality items do get taken in by our team on a daily basis, but the demand for preloved clothing, toys and other items is increasing in a pressured financial climate. We have diversified to ensure we can carry some added essential items including school uniforms, coats etc this year to meet a growing need.

We have again this year been well supported by our volunteers, without whom, our ability to open would be significantly reduced leading to a drop in income.

Although the shop is small, it drives immense value to the charity in so many ways, through donations and resale of course, but signposting, building community awareness and ensuring the charity, through it's relationship with Age UK Kent Rivers is able to respond when it can to requests for assistance.

We are always very grateful for the hard work of our very small paid staff team, who through their loyalty, long service and high level of commitment have helped keep the shop shining brightly in a high street growing, sadly, dimmer each year.



J M Norley
Group Chief Executive Officer

Age Concern Gillingham
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The purpose of the charitable company is to promote the relief of older people in Gillingham and Medway.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Significant activities

The charitable company operates a charity shop which raises funds for its related charitable company, Age UK Kent Rivers.

c. Grantmaking

The charity provides small grants to applicants from the sister charity Age UK Kent Rivers, from the welfare fund, designed to facilitate take up of Age UK Kent Rivers services for those experiencing financial hardship, or awaiting statutory financial support.

d. Volunteers

Volunteers provide the retail cover which enables the re-sale of donated goods at the Skinner street shop. All of the donated goods are either dropped off at the site or collected by our volunteers. Our volunteers are at the core of the staff resources that the charity has, employing only two staff (employed by sister charity Age UK Kent Rivers), in part time roles to provide essential skeleton cover, the other staff in the shop across a 4-day rota are all volunteers, some 6 in total. Donated goods must be sorted, priced, cleaned and rotated of course to give customers the maximum choice, and a level of refreshed stock. The contribution of donated goods and volunteers has not been included in the Statement of Financial Activities as the value of their contribution cannot be reliably quantified in financial terms.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Age Concern Gillingham
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Trustees' report (continued)
For the year ended 31 March 2025

b. Reserves policy

The Trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held by the charitable company should be between three and six months of the resources expended, that is between £12,650 and £25,200. This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner.

At 31 March 2025 the free funds amounted to £17,725 (2024: £13,295).

This level is acceptable, and includes some provision for the end of lease dilapidation works that will be required, as well as funds to carry out our duties as a tenant in the building, maintaining the boundary walls, services and drains etc.

The balance on all restricted and unrestricted funds and explanation of why held can be found in note 16 to the financial statements.

The Statement of Financial Activities shows a deficit for the year of £12,586 (2024: surplus of £1,165). Our reserves stand at £24,903 (2024: £37,489).

Structure, governance and management

a. Constitution

Age Concern Gillingham was incorporated as a company limited by guarantee on 25 June 1999, with registration number 03796120, and was registered with the Charity Commission on 28 February 2000 with registration number 1079572. It is governed by its memorandum and articles of association.

The members of the charitable company are the trustees named on the information page. In the event of the charitable company being wound up, their liability in respect of the guarantee is limited to £10 each.

b. Recruitment and appointment of new trustees

Trustees are recruited from a wide range of backgrounds to ensure an appropriate mix of skills and experience. Trustees are encouraged to observe our day-to-day operations. Trustees are also encouraged to attend appropriate training courses, for which we pay.

The chairman and trustees are elected at least once every three years by the members attending the charitable company's annual general meeting. They may serve for three years and are eligible for re-election. The chairman may serve for a maximum of six years. The board of trustees has the power to appoint persons to fill any casual vacancies, and to co-opt persons to the board.

c. Organisational structure

The charitable company is administered by the board of trustees and managed by its executive officer.

d. Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Trustees have identified that the key risk to the charity is the availability of volunteers and staff to adequately sustain the opening hours of the charity shop. This is a nationwide issue, impacting post pandemic and running on well into the new financial year. Mitigations are in place within the charity to minimise staff turnover and maximise effectiveness of recruitment of both staff and volunteers.

Age Concern Gillingham
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Trustees' report (continued)
For the year ended 31 March 2025

Plans for future periods

The charity will continue to provide the retail outlet as the main source of income generation. This retail outlet will be diversified through social media platforms and online sales too, to support the charity in generating the maximum possible from donated goods, but also to match the customers transition to online purchasing. We will also test the viability of Bank Holiday opening, aligning ourselves with other charity shops in the area.

Statement of Trustees' responsibilities

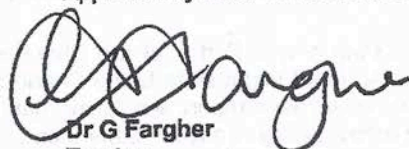
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


Dr G Fargher
Trustee
Date: 10/3/26

Age Concern Gillingham
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2025

Independent examiner's report to the Trustees of Age Concern Gillingham ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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

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 Charity 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *S M Rouse*
Samantha Rouse

Dated: 10 March 2026
FCCA DChA

Kreston Reeves LLP
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Age Concern Gillingham
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	3,900	3,900	-
Other trading activities	4	49,024	49,024	47,210
Total income		52,924	52,924	47,210
Expenditure on:				
Charitable activities		65,510	65,510	46,045
Total expenditure		65,510	65,510	46,045
Net movement in funds		(12,586)	(12,586)	1,165
Reconciliation of funds:				
Total funds brought forward		37,489	37,489	36,324
Net movement in funds		(12,586)	(12,586)	1,165
Total funds carried forward		24,903	24,903	37,489

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

Age Concern Gillingham
(A company limited by guarantee)
Registered number: 03796120

Balance sheet
As at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	9	19,322	1,882
Cash at bank and in hand		8,698	84,126
		<u>28,020</u>	<u>86,008</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(3,117)	(48,519)
Net current assets		<u>24,903</u>	<u>37,489</u>
Total net assets		<u>24,903</u>	<u>37,489</u>
Charity funds			
Unrestricted funds	11	24,903	37,489
Total funds		<u>24,903</u>	<u>37,489</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Dr G Fargher

Trustee

Date: 10/3/26

The notes on pages 9 to 17 form part of these financial statements.

Age Concern Gillingham
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

1. General information

Age Concern Gillingham is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

The company is registered in England and Wales, Registered Number 03796120 and its registered office is Age UK Kent Rivers, The Mackenney Centre, Woodlands Road, Gillingham, Kent, ME7 2BX.

The presentation currency of the financial statements is the Pound Sterling (£). Figures are rounded to the nearest Pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Age Concern Gillingham 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.

2.2 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. This is made in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

No material uncertainties exist that may cast doubt over the abilities of the charitable company to continue as a going concern have been identified by the trustees.

2.3 Income

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 income receivable can be measured reliably.

Income from the sale of goods is recognised when the charity has transferred the significant risks and rewards of ownership to the buyer.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Age Concern Gillingham
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Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Short-term leasehold property	-	33% on cost and straight line over lease term
Fixtures and fittings	-	33% on cost and 20% on cost

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	3,900	3,900	-

Age Concern Gillingham
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Notes to the financial statements
For the year ended 31 March 2025

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds	Total funds	Total funds
	2025	2025	2024
	£	£	£
Fundraising income	743	743	366
Total 2024	366	366	

Income from trading activities

	Unrestricted funds	Total funds	Total funds
	2025	2025	2024
	£	£	£
Sale of charity shop goods	48,281	48,281	46,844
Total 2024	46,844	46,844	

5. Analysis of expenditure by activities

	Activities undertaken directly	Support costs	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Gillingham charity shop	12,560	52,950	65,510	46,045
Total 2024	43,751	2,294	46,045	

6. Independent examiner's remuneration

	2025	2024
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,000	-

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Notes to the financial statements
For the year ended 31 March 2025

7. Staff costs

	2025	2024
	£	£
Wages and salaries	27,676	24,766
Social security costs	805	933
Contribution to defined contribution pension schemes	1,415	1,700
	29,896	27,399

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Average employees	3	2

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and senior management team. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £Nil (2024 - £Nil).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

9. Debtors

	2025	2024
	£	£
Due within one year		
Amounts owed by group undertakings	17,548	-
Prepayments and accrued income	1,774	1,882
	19,322	1,882

Age Concern Gillingham
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Notes to the financial statements
For the year ended 31 March 2025

10. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	52	275
Amounts owed to group undertakings	-	48,180
Accruals and deferred income	3,065	64
	<u>3,117</u>	<u>48,519</u>

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General fund	13,295	52,924	(48,494)	17,725
Redundancy reserve fund	7,178	-	-	7,178
Age UK Kent Rivers Welfare Fund	17,016	-	(17,016)	-
	<u>37,489</u>	<u>52,924</u>	<u>(65,510)</u>	<u>24,903</u>

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General fund	11,659	47,210	(43,751)	15,118
Redundancy reserve fund	5,355	-	-	5,355
Age UK Kent Rivers Welfare Fund	19,310	-	(2,294)	17,016
	<u>36,324</u>	<u>47,210</u>	<u>(46,045)</u>	<u>37,489</u>

Age Concern Gillingham
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Notes to the financial statements
For the year ended 31 March 2025

11. Statement of funds (continued)

The Redundancy Reserve Fund has been set up to identify those funds which would be required to meet the charitable company's statutory redundancy obligations in the event of it ceasing operation.

The Age UK Kent Rivers Welfare Fund has been set up to provide financial support to clients demonstrating severe hardship. Following an assessment and application process, the funds will be released in small amounts to Age UK Kent Rivers to cover the costs of those in hardship attending social care centres and receiving social care services, preventing further deterioration in ill health and social isolation. During the year, a donation was made to Age UK Kent Rivers to support welfare services.

12. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	37,489	52,924	(65,510)	24,903

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	36,324	47,210	(46,045)	37,489

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	28,020	28,020
Creditors due within one year	(3,117)	(3,117)
Total	24,903	24,903

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Notes to the financial statements
For the year ended 31 March 2025

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	86,008	86,008
Creditors due within one year	(48,519)	(48,519)
Total	37,489	37,489

14. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund.

15. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	6,500	6,500

16. Related party transactions

As at 31 March 2025, Age UK Kent Rivers owed £17,548 to Age Concern Gillingham. As at 31 March 2024, Age Concern Gillingham owed £48,180 to Age UK Kent Rivers.

During the year, one Trustee made a donation of £3,000 to the charity (2024: £Nil).

During the year, Age Concern Gillingham made a donation to Age UK Kent Rivers of £15,000 towards salary costs and to support services to beneficiaries in the Gillingham area (2024: £2,294).

There were no other related party transactions in the current or prior year.

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Notes to the financial statements
For the year ended 31 March 2025

17. Ultimate controlling party

Age Concern Gillingham is a sister charity of Age UK Kent Rivers, a charitable company registered in England and Wales, company registration number 06876354. Age UK Kent Rivers is a registered charity, registration number 1133023.

Whilst Age Concern Gillingham is not a formal subsidiary of its sister charity, the two charities share the same board of trustees, and it is considered that Age UK Kent Rivers demonstrates power and benefit over its smaller sister charity and is therefore the controlling party. Age UK Kent Rivers is the sole beneficiary of the charitable activities of Age Concern Gillingham. All surpluses generated by Age Concern Gillingham are donated to Age UK Kent Rivers to further their own charitable objectives.

Age UK Kent Rivers' principal purpose is to promote the well-being of older people and to help make later life a fulfilling and enjoyable experience. Age UK Kent Rivers' registered address is Age UK Kent Rivers, The Mackenney Centre, Woodlands Road, Gillingham, Kent, ME7 2BX.

For the reasons stated above, the results of Age Concern Gillingham are included within the Age UK Kent Rivers group consolidated accounts, which are available at the registered office address stated.

