

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 12
Trustees' Responsibilities Statement	13
Independent Examiner's Report	14 - 15
Statement of Financial Activities	16
Balance Sheet	17 - 18
Notes to the Financial Statements	19 - 33

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Mark Danson-Hatcher, Chair Amy Franklin, (Finance) Glyn Davies, (Publicity and PR) Christopher Bingham, (Major projects) Susan Rosser, (without portfolio) (appointed 20 July 2023) Sally-Anne McCracken, (without portfolio) (appointed 18 January 2024)
Company registered number	04675599
Charity registered number	1097115
Registered office	35b Cremer Street Sheringham Norfolk NR26 8DZ
Centre Manager	Anneliese Maerz
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2023 to 31 March 2024. 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 aims, objectives and activities of the charity are reviewed regularly. This review looks at achievements and outcomes in the period 1 April 2023 to 31 March 2024, at the success of each activity and the benefits brought to older people in North Norfolk. Guidance on public benefit provided by the Charity Commission has been used to review our aims and objectives and in planning our future activities. All our services are available to people in the central part of the North Norfolk District Council area.

The charity's objectives, set out in our Articles of Association, are to promote the wellbeing of older people in and around North Norfolk by:

- preventing or relieving the poverty of older people;
- advancing education;
- preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical);
- promoting equality and diversity;
- assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage; and
- such other charitable purposes for the benefit of older people as the Trustees may from time to time decide.

b. Activities undertaken to achieve objectives

The main areas of activity aimed at achieving our objectives are:

1. Day Centre Hub

Day and half day service which can include a freshly prepared home cooked lunch and a wide range of enjoyable, stimulating activities for customers.

2. Meals on Heels

The provision of high quality, hot and cold, nutritionally balanced meals prepared and cooked at the Day Centre and delivered to customers at home.

3. Bathing and personal care

A specially equipped bathroom with bath and shower facilities. Fully qualified and vetted staff provide support and assistance as necessary.

4. Laundry service

A fast turn round for clothing, bed linen and towels using Day Centre facilities.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

5. Limited Home Visits

Linked to Meals on Heels, generally a short wellbeing check for more vulnerable customers.

6. Intergenerational Work

Older and younger people working together gain an increased respect for each other. Links with Gresham's School and Paston College have continued to develop throughout the year. The students interact with our clientele providing social contact, some help with technology as well as involving themselves in organised activities such as art, crafting, quizzes and gently active games. Paston College students preparing for a career in the Care sector can gain and document valuable experience and contribute to the positive environment the Day Centre offers.

The focus of our work for this year has been:

Continued improvement of the environment and services the Day Centre offers.

Ensuring our Meals on Heels service provides high quality meals and value for money.

Further developing staff expertise and skills in the care of older people in a Day Centre setting, including deeper knowledge and understanding of the support those with dementia require.

Expanding and improving our network with relevant statutory and charity sector organisations to increase awareness of Age Concern North Norfolk.

We have also been working on:

Improving publicity, including web presence and use of printed media.

Initiating a major improvement to the kitchen.

Further improvement of our offer to customers thereby improving uptake of our day and other services.

To provide support for carers.

To work more closely with Dementia Friendly Groups and to work more closely with the Council (Integrated Care) in the area.

Driving down costs without damaging the quality of our services.

c. Main activities undertaken to further the charity's purposes for the public benefit

Our activities further the charity's purposes for the public benefit. When older people are cared for, with the provision of the range of services that we offer at Age Concern North Norfolk, there is a much wider impact on health services and family and social networks. The dangers of isolation and loneliness are minimised and there is a sense of community cohesion.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Review of activities

1. Business Plan

The current Business Plan, adopted at the June 2021 AGM, expired on 31 March 2024. Work on our new business plan is underway and remains focused on the provision of three levels of service detailed below. However the wider financial turmoil during the year has affected our planning.

Level 1 - A service which acknowledges that the over 50s of today (future service users) are increasingly more active and looking for services that are geared towards maintaining their health, wellbeing and independent lifestyle, thereby preventing them from being admitted into long term care placements.

Level 2 - A more holistic approach to day services/opportunities to address issues other than health/disability which may have an impact on well-being. This service will aim to support more independent service users who may be isolated and need more inclusion and interaction. This will involve providing support, information, advice, meals, etc. This will include guidance in health and wellbeing and opportunities for therapies, group activities, education and information sessions.

Level 3 - Services for older people who require support as a result of their physical or mental difficulties. These services will provide support to carers in the form of daily respite relieving them from their intense caring role. Each client will have their care and activities tailor made to meet their individual needs.

2. Premises

Successful grant applications have enabled planned refurbishment and more urgent repair of the Day Centre to be achieved.

Improved Utility Area

The first phase of improvement to the service areas of the Day Centre has been completed. Increased demands in the kitchen for meal preparation and cooking necessitated periodic washing up generated throughout the day to be moved elsewhere. Increasing demand for laundry facilities needed more suitable and efficient facilities and appropriate facilities for storage of cleaning materials, equipment and the disposal of dirty water were much needed. A complete re-design and refit of the utility area, including commercial quality appliances, has provided these necessary improvements.

Internal Doors

The replacement of doors throughout the building, including specially manufactured fire doors, has been completed.

Kitchen

The kitchen is a key facility. Replacement of small appliances and equipment have been made as these items reached the end of useful life. Plans for significant improvement of the kitchen have been made and much initial formal planning work completed. It has also been necessary to replace the commercial dishwasher and replace filter panels in the main extractor. Despite the increased pressure on the kitchen a 5* hygiene rating has been maintained.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

3. Day Services

Introduction

The charity provides high quality day care for older people funded either through personal care budgets or by customers self-funding.

Under the leadership of Anneliese Maerz, the Day Centre Manager, our well-motivated and well-trained staff have created a welcoming Day Centre offering a warm, comfortable and caring environment with a wide range of stimulating activities, high quality homecooked meals and refreshments throughout the day. This is further enhanced by the Meals on Heels service which reaches into the wider community and made possible by the excellent volunteer delivery team. The hard work and dedication of staff and volunteers has created an enviable reputation, and this is reflected in the continuing growth in demand for our services.

a. Networking

With this carefully created reputation and the wide-ranging networking conducted by Anneliese knowledge of the charity continues to improve and is an important factor contributing to increased customer numbers. The following illustrates the range of organisations with which regular contact is maintained:

Meeting Type	Organisers
Social Prescribing	NNDC
Norfolk Care Association – Day Services Subgroup	NorCA
Healthier Sheringham	Cllr Liz Withington
Networking day for organisations providing Practical Support	Healthier Sheringham
Whole day visit Community Connector	NNDC
Networking day for organisations providing social support	Healthier Sheringham
Cost of Living meeting with Anglia Water and ways to help vulnerable people	Anglian Water
Market Position Statement Review	NCC
Meeting with NCC commissioner for Day Services	NCC
Sheringham Dementia Friendly Community Engagement Day	SDFC
Brokerage referral process for day care	NCC
Sheringham Helps Day at The Lighthouse	Healthier Sheringham
Dementia Open Forum	UEA

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Use of Day Centre Services

	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18
Full days	1,807	1,340	777	ND	410	591	ND
Half days	427	293	212	205	211	427	554
Meals on Heels	5,564	4,460	3,875	1,613	421	369	352
Centre meals	2,926	2,032	281	ND	ND	ND	ND
Baths	389	267	111	34	183	94	103
Laundry	51	7#	24	ND	ND	ND	ND

Notes

ND - No data or service not active.

- Tumble dryer breakdown has limited the provision of service.

b. Activities

The charity prides itself on the quality and variety of activities available at the Day Centre and, whenever possible, enjoyable excursions. During the summer three boat trips on The River Bure enabled most Day Centre customers to experience and for some revisit the natural beauty of the Broads National Park. Activities at the Day Centre have maintained singing and music sessions provided by a number of local soloists and groups as well as staff. Similarly art sessions led by a visiting tutor, staff and volunteers remain popular as do the seasonally themed craft sessions. The activity programme has seen the addition of a Victorian Magic Show, a performance by Sheringham Morris Dancers, fortnightly health and wellness sessions including hand massages and music and movement therapy.

The well-established pet therapy programme involved visiting alpacas, dogs, guinea pigs and owls. A second 'robocat' has been recruited to ease Tabatha's workload.

c. Staffing

Staff levels have been increased over the year to meet the increased number of customers and significantly increased number of meals served. The staff comprises:

Centre Manager

Anneliese Maerz

Office Manager

Alison Craske

Senior Care Workers

Rebecca Lipyeat

Jennifer Smith

Support Workers

Molly Billman

Susan Frazer

Brenda Bywater

Ann Harrington

Kerry Hogan

Karen Mallet

Chef

Lynn Reid

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Kitchen Assistant

Paul Kavanagh

Cleaner

Lyudmyla Birtwell

Volunteers

Kim Bingham
Bob Brand
Sue Churchyard
Graham Colombe
Angela Cooper
Susan Frazer
Ross Hadden
Anthony Hyde
Christine Money
Sarah Rankin
Sue Rosser
June Silcock
Elisabeth Williams

d. Inhouse Training

Staff

All staff undertake programmed mandatory continuation training and training relevant to their role to maintain individual skills and ensure current good practice is used. Staff training is supervised by the Centre Manager and the charity has contracted iHASCO to provide on-line training. Training is provided in the following subjects:

Fire Awareness
COSHH
Infection Prevention and Control
First Aid RIDDOR
Health and Safety Essentials
Food Allergy Awareness
Data Protection GDPR
Food Safety Hygiene
Safeguarding Adults
Risk Assessment
Moving and Handling People
Medication Awareness
Dementia Awareness
Deaf Awareness
Equality and Diversity
First Aid Appointed Person
Level 2 Dementia
Lone Working
CPR/Defibrillator Training

This training system can also be utilised by Volunteers and Trustees.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Centre Manager Training and Conferences attended:

Title of training/conferences	Organisers	Date
The Cost of Living impact on the Voluntary Sector; How Norfolk Compares	New Philanthropy Capital	27/4/23
Positivi-tea Public Day	NNC	18/5/23
MCA/DOLS training	Lynda Clayden	25/5/23
Dementia Open Forum	UEA	4/6/23
Webinar on Carer Friendly Tick Award	Carers Matter	8/6/23
Dementia Open Forum; Treating Depression in Dementia	UEA	22/6/23
Market Position Statement Webinar	NCC	7/10/23
Community Services Review	NCC	21/7/23
Volunteer Event, Sheringham Golf Club	Liz Withington	14/9/23
Fee Up-lift meeting	NCC	15/9/23
Beyond Grant Funding; Diverse models for VCSEs	Good Finance	19/9/23
Shaping the Market; IT support	NCC	3/8/23
Meeting with Duncan Baker MP	DB	22/9/23
Importance of Hydration	NCC	3/10/23
Self-Assessment	NCC	17/10/23
Dementia Open Forum; Dementia and driving	UEA	26/23
In-trend Commissioning Framework	NCC	1/11/23
Care Provider Event	Norfolk and Suffolk Care Support	14/11/23
Strengthening Communities	NCC	6/12/23
Brain Injury and Care Pathways	Headway	12/11/23
Dementia Open Forum Equal Opportunity and Social Prescribing for people with dementia	UEA	25/1/24
Networking Day for organisations providing Practical Support	Healthier Sheringham	17/2/24

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Trustee Training Record

Whilst our Trustees have wide experience and professional backgrounds, it is recognised that developing further knowledge in this field is always beneficial. We regularly utilise the free seminars specific to the charities sector provided by a local law firm. Trustees also have access to resources produced by the National Council for Voluntary Organisations (NVCO).

b. Investment policy and performance

We are a small charity and do not have an active investment policy at the present time. Funds not required for working capital are held on a deposit account.

Financial review

a. Overview

The Trustees of Age Concern North Norfolk had expected that 2023/24 would be a difficult year for funding. Our most significant costs continue to be insurance, necessary accounting and audit services, utilities, food costs (for delivery of the lunch service) and staff wages (noting that we continue to use volunteers where possible and staff wages are not excessive).

Our income continues from two key avenues; grants generated from the generous trusts and foundations who continue to support our work, and income from business activities which are the subsidised charges asked of users of the centre. The former intended to keep the latter as low as possible.

Trustees were clear that income and expenditure for the capital kitchen / utility upgrade would be separate from any income generated for revenue costs.

Many charities are seeing a reduction of income from trusts and foundations as those organisations have seen their investment incomes decrease due to economic uncertainties, leading to smaller grant budgets, and there is increased competition for those budgets.

Despite these challenges, the charity's financial results for the year ended 31 March 2024 were reasonable. We continue to spend our restricted funds as required, carrying fewer over into the 2024/25 financial year. This has included progress on the kitchen / utility room update.

Trusts and foundation income did decrease, as expected, but with increased custom at the centre and in the community, income from charitable activities increased.

Expenditure was broadly in-line with budget, other than food costs which increased even beyond the additional budget we put in place. At 31 March 2024 the charity had funds of **£312,978** (including £145,194 in fixed assets), having used approximately £12,000 of our reserves to support income in the year. Crucially for us, the charity appointed our first fundraiser at the centre, who will work to diversify our income channels to better prepare us for the future.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to remain operational for the foreseeable future. Consequently, 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.

Our income comes from sales of our day and related services to both Social Services and self-funding clients and from grants and donations. Income remains a challenging issue but we have expanded our clientele considerably. We are still reliant on grants to balance income and expenditure.

c. Reserves policy

The Trustees have designated £85,700 to cover redundancy and four months running costs as contingency against existing grant funding applications proving unsuccessful.

On 31 March 2024, the charity had "free reserves", being unrestricted funds which have not been designated and are not represented by fixed assets, of **£62,865** (2023: £109,812).

d. Material investments policy

In accordance with the Memorandum of Association the charity has the power to invest funds not immediately required for its own purposes in or upon such investments, securities or property of whatsoever nature and wherever situate as may be thought fit provided that the Board seek written professional advice, unless concluded that it is unnecessary or inappropriate to do so.

e. Principal risks and uncertainties

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks.

Structure, governance and management

a. Constitution

Age Concern North Norfolk is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30 January 2003.

The charity is constituted under a Memorandum of Association dated 30 January 2003 and is a registered charity number 1097115.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. We have updated our Trustees Policy which includes the Induction Process and Trustee outline duties.

We are delighted to have appointed Susan Rosser and Sally-Ann McCracken to the Board of Trustees in the year.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

We continue to attempt to recruit suitable personnel who have the necessary expertise and human relations skills appropriate for the task of helping to run a small charity. North Norfolk has a large number of small and medium- sized charities consequently demand for suitable trustees is high and recruitment remains a challenge.

c. Organisational structure and decision-making policies

Age Concern North Norfolk is a Charitable Company Limited by guarantee, and the financial liability of the trustees, is limited to £1 each. This limitation applies only where the Trustees can be shown to have acted within the legal and regulatory framework.

The Charity is governed by a Board of Trustees, with the Day Centre Manager having operational responsibility for staff and services.

The role of the Board of Trustees (The Board) is defined by Charity Commission rules and our own Articles of Association. The Board is responsible for ensuring it has achievable and effective plans in place to govern, manage and deliver services and other activities. Trustees are recruited through open advertisement in local free papers and through word of mouth. All trustees are encouraged to undertake available training and to fully acquaint themselves with the Charity's policies and procedures and with Charitable law and regulations.

We work with a network of organisations in the voluntary and statutory sectors to ensure the best outcomes for our target client group. We are part of the unincorporated association of the Assembly of Independent Age Concern and Age UK charities.

There are currently 10 part time staff (including the Office Manager, Senior Workers, Care Workers, Cooks and Cleaner) who are under the management of the Day Centre Manager.

The Board of Trustees consists of a variable number of volunteer Trustees. The minimum is 3 Trustees.

The Board is responsible for all financial decisions made by the charity and oversees the Centre Manager in all tasks relating to the provision of services and the recruitment, training, management and welfare of staff.

Plans for future periods

Our challenges for the year ahead are to:

- continue to increase usage of our services thereby providing greater public benefit.
- remain flexible in the difficult financial climate and to respond to client need in new ways as appropriate.
- build sustainability of our services through increased income, improving facilities and efficient use of resources.
- maintain, improve and diversify funding streams, including but not limited to donations and legacies.
- continue to develop our marketing plan, including using social media and the local press, to increase awareness of our Age Concern North Norfolk brand and services.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)


TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Thanks

The Board of Trustees thank the Centre Manager, staff and volunteers of the charity for their dedication and hard work over the year. This has resulted in the continuing growth in customers wanting to use our services and enabled the charity to successfully meet its key purpose of improving the well-being of older people in the Sheringham area assisting with making later life a fulfilling and enjoyable experience.

We would also like to thank all those individuals and organisations who have provided services and support, often above and beyond their contracts.

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



Mark Danson-Hatcher

Date: 18 July 2024

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

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 judgements 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 its behalf by:


.....
Mark Danson-Hatcher

Date: 18 July 2024

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Age Concern North Norfolk ('the charity')

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

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

Since the charity'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 the Institute of Chartered Accountants in England and Wales, 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 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.

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.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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:



Dated: 23 July 2024

Alice Lynch BSc FCA DChA

MA Partners LLP
7 The Close
Norwich
Norfolk
NR1 4DJ

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	42,325	54,438	96,763	162,493
Charitable activities	4	-	150,328	150,328	105,380
Investments		-	3,064	3,064	1,098
Total income		42,325	207,830	250,155	268,971
Expenditure on:					
Raising funds		-	11,056	11,056	10,638
Charitable activities	5	47,172	204,321	251,493	221,495
Total expenditure		47,172	215,377	262,549	232,133
Net (expenditure)/income		(4,847)	(7,547)	(12,394)	36,838
Transfers between funds	13	(15,714)	15,714	-	-
Net movement in funds		(20,561)	8,167	(12,394)	36,838
Reconciliation of funds:					
Total funds brought forward		39,780	285,592	325,372	288,534
Net movement in funds		(20,561)	8,167	(12,394)	36,838
Total funds carried forward		19,219	293,759	312,978	325,372

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 33 form part of these financial statements.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04675599

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	145,194	136,500
		145,194	136,500
Current assets			
Debtors	11	2,362	923
Cash at bank and in hand		173,045	194,367
		175,407	195,290
Creditors: amounts falling due within one year	12	(7,623)	(6,418)
Net current assets		167,784	188,872
Total assets less current liabilities		312,978	325,372
Total net assets		312,978	325,372
Charity funds			
Restricted funds	13	19,219	39,780
Unrestricted funds	13	293,759	285,592
Total funds		312,978	325,372

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.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04675599

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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


.....
Mark Danson-Hatcher

Date: 18 July 2024

The notes on pages 19 to 33 form part of these financial statements.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Age Concern North Norfolk is a company incorporated in England and Wales. The registered office and principal place of business is 35b Cremer Street, Sheringham, Norfolk, NR26 8DZ.

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 North Norfolk ("the charity") 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 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 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.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

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, on a reducing balance basis. The freehold property is not depreciated as the residual value is considered to be higher than the book value.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%
-----------------------	---	-----

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset at the date of disposal and are recognised in the Statement of Financial Activities.

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.

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.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	1,025	16,838	17,863	85,905
Legacies	-	-	-	37,938
Grants	41,300	37,600	78,900	38,650
Total 2024	<u>42,325</u>	<u>54,438</u>	<u>96,763</u>	<u>162,493</u>
<i>Total 2023</i>	<u>45,152</u>	<u>117,341</u>	<u>162,493</u>	

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from charitable activities - Day Centre	137,145	137,145	91,976
Income from charitable activities - Other services	13,183	13,183	13,404
Total 2024	<u>150,328</u>	<u>150,328</u>	<u>105,380</u>
<i>Total 2023</i>	<u>105,380</u>	<u>105,380</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Promoting the wellbeing of older people	<u>47,172</u>	<u>204,321</u>	<u>251,493</u>	<u>221,495</u>
<i>Total 2023</i>	<u>59,973</u>	<u>161,522</u>	<u>221,495</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Promoting the wellbeing of older people	<u>180,301</u>	<u>71,192</u>	<u>251,493</u>	<u>221,495</u>
<i>Total 2023</i>	<u>151,382</u>	<u>70,113</u>	<u>221,495</u>	

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	150,388	126,928
Food	26,096	18,383
Travel and transport	3,492	2,662
Agency staff	214	239
Other direct costs	111	3,170
	180,301	151,382

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Premises	31,792	33,609
General overheads	19,518	16,082
Governance costs	12,862	14,172
Depreciation	7,020	6,232
Other support costs	-	18
	71,192	70,113

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 (2023 - £1,980), and fees for payroll, bookkeeping, management accounts and company secretarial assistance of £9,118 (2023 - £11,449).

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. Staff costs

	2024	2023
	£	£
Wages and salaries	147,402	125,614
Social security costs	1,510	212
Contribution to defined contribution pension schemes	1,476	1,102
	<u>150,388</u>	<u>126,928</u>

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

	2024	2023
	No.	No.
Manager	1	1
Support	7	6
Kitchen	2	2
Administrator	1	1
Cleaner	1	1
	<u>12</u>	<u>11</u>

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

The total amount of employee benefits received by key management personnel for their services to the charity was £25,745 (2023 - £23,606).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2023	108,578	63,662	172,240
Additions	-	15,714	15,714
At 31 March 2024	<u>108,578</u>	<u>79,376</u>	<u>187,954</u>
Depreciation			
At 1 April 2023	-	35,740	35,740
Charge for the year	-	7,020	7,020
At 31 March 2024	<u>-</u>	<u>42,760</u>	<u>42,760</u>
Net book value			
At 31 March 2024	<u>108,578</u>	<u>36,616</u>	<u>145,194</u>
At 31 March 2023	<u>108,578</u>	<u>27,922</u>	<u>136,500</u>

11. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	1,343	31
Prepayments and accrued income	1,019	892
	<u>2,362</u>	<u>923</u>

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,951	2,571
Accruals and deferred income	5,672	3,847
	7,623	6,418

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Redundancy	4,280	-	-	-	4,280
Maintenance	5,000	-	-	-	5,000
4 months running costs	30,000	-	-	46,420	76,420
	<u>39,280</u>	<u>-</u>	<u>-</u>	<u>46,420</u>	<u>85,700</u>
General funds					
Unrestricted funds	<u>246,312</u>	<u>207,830</u>	<u>(215,377)</u>	<u>(30,706)</u>	<u>208,059</u>
Total Unrestricted funds	<u>285,592</u>	<u>207,830</u>	<u>(215,377)</u>	<u>15,714</u>	<u>293,759</u>

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Statement of funds (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Restricted funds					
N C C Infection Control	1,588	-	(1,588)	-	-
Independent Age	37	-	(37)	-	-
Geoffrey Watling Charity	64	-	(64)	-	-
NCF - Response & Recovery Fund	3,346	-	(3,346)	-	-
NCF - Connecting Older People	6,000	-	(6,000)	-	-
NCF - Intergenerational Activity Groups	7,659	-	(7,659)	-	-
The Robert McAlpine Foundation	5,107	-	(5,107)	-	-
Helen Hamlyn Trust	3,000	-	(3,000)	-	-
D C Moncrieff Charitable Trust - note 1	750	-	(750)	-	-
Magic Little Grants - note 1	-	500	(500)	-	-
Albert Hunt - note 2	-	2,000	(2,000)	-	-
The Doyly Carte - note 2	-	1,600	(254)	-	1,346
F W Foundation - note 1	3,929	10,000	(8,049)	-	5,880
Anton Jurgens Charitable Trust - note 1	-	2,000	-	-	2,000
HDH Wills - note 2	-	1,000	-	-	1,000
Mr and Mrs Philip Rackham Charitable Trust	-	500	-	-	500
Co-op Supermarket appeal - note 1	-	1,025	-	-	1,025
Kitchen Refurbishment - note 3	8,300	23,700	(8,818)	(15,714)	7,468
	39,780	42,325	(47,172)	(15,714)	19,219
Total of funds	325,372	250,155	(262,549)	-	312,978

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Statement of funds (continued)

Note 1 - restricted for food purchases / lunch club.

Note 2 - restricted for boat trip / activities.

Note 3 - funding for the refurbishment of the kitchen area of the Day Centre has been received from the National Community Fund, McAlpine Foundation, Elsie Pilkington Charitable Trust, Geoffrey Watling Charity, R C Snelling Charitable Trust, Charles Littlewood Hill Trust and The Clan Trust.

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
Designated funds					
Redundancy	4,280	-	-	-	4,280
Maintenance	5,000	-	-	-	5,000
4 months running costs	30,000	-	-	-	30,000
	<u>39,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,280</u>
General funds					
Unrestricted funds	<u>196,409</u>	<u>223,819</u>	<u>(172,160)</u>	<u>(1,756)</u>	<u>246,312</u>
Total Unrestricted funds	<u>235,689</u>	<u>223,819</u>	<u>(172,160)</u>	<u>(1,756)</u>	<u>285,592</u>

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Statement of funds (continued)

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Restricted funds					
N C C Infection Control	2,000	-	(2,000)	-	-
Independent Age	4,000	-	(4,000)	-	-
Geoffrey Watling Charity	230	-	(193)	-	37
Francis Winham Foundation	1,250	-	(1,250)	-	-
NCF - Response & Recovery Fund	3,486	(1,898)	-	-	1,588
NCF - Connecting Older People	4,367	-	(4,367)	-	-
NCF - Intergenerational Activity Groups	636	6,000	(2,707)	-	3,929
The Robert McAlpine Foundation	10,000	15,000	(25,000)	-	-
Helen Hamlyn Trust	295	-	(231)	-	64
D C Moncrieff Charitable Trust - note 1	9,809	-	(9,809)	-	-
Magic Little Grants - note 1	7,882	-	(223)	-	7,659
Albert Hunt - note 2	2,500	-	(4,186)	1,686	-
The Doyly Carte - note 2	5,390	-	(2,044)	-	3,346
F W Foundation - note 1	-	6,000	-	-	6,000
Anton Jurgens Charitable Trust - note 1	1,000	-	(1,070)	70	-
HDH Wills - note 2	-	3,000	-	-	3,000
Mr and Mrs Philip Rackham Charitable Trust	-	8,300	-	-	8,300
Co-op Supermarket appeal - note 1	-	750	-	-	750
Kitchen Refurbishment - note 3	-	8,000	(2,893)	-	5,107
	<u>52,845</u>	<u>45,152</u>	<u>(59,973)</u>	<u>1,756</u>	<u>39,780</u>
Total of funds	<u><u>288,534</u></u>	<u><u>268,971</u></u>	<u><u>(232,133)</u></u>	<u><u>-</u></u>	<u><u>325,372</u></u>

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	39,280	-	-	46,420	85,700
General funds	246,312	207,830	(215,377)	(30,706)	208,059
Restricted funds	39,780	42,325	(47,172)	(15,714)	19,219
	<u>325,372</u>	<u>250,155</u>	<u>(262,549)</u>	<u>-</u>	<u>312,978</u>

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Designated funds	39,280	-	-	-	39,280
General funds	196,409	223,819	(172,160)	(1,756)	246,312
Restricted funds	52,845	45,152	(59,973)	1,756	39,780
	<u>288,534</u>	<u>268,971</u>	<u>(232,133)</u>	<u>-</u>	<u>325,372</u>

AGE CONCERN NORTH NORFOLK
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	145,194	145,194
Current assets	19,219	156,188	175,407
Creditors due within one year	-	(7,623)	(7,623)
Total	19,219	293,759	312,978

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	136,500	136,500
Current assets	39,780	155,510	195,290
Creditors due within one year	-	(6,418)	(6,418)
Total	39,780	285,592	325,372

16. Pension commitments

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

The pension cost charge represents contributions payable by the charity to the fund and amounted to **£1,476** (2023: £1,102). No amounts were payable to the fund at the balance sheet date.

17. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2024.

