

REGISTERED COMPANY NUMBER: 07956458 (England and Wales)
REGISTERED CHARITY NUMBER: 1147675

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Age UK Tunbridge Wells**

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



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for the year ended 31 March 2022**

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Age UK Tunbridge Wells

Report of the Trustees for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07956458 (England and Wales)

Registered Charity number

1147675

Registered office

Day Centre
Wood Street
Tunbridge Wells
Kent
TN1 2QS

Trustees

Nigel Morris Stratton
Jeffrey Christopher Moys
Katherine Mary Sergeant
Sandra Jacqueline Wisdom
Kevin John Charles Pharoah

Retired Solicitor
Chartered Surveyor
Services Manager Alzheimer's Society
School Business Manager
Retired Counsellor

Company Secretary

Mrs S Springett

Auditors

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Chair undertakes an audit of the Trustees on an annual basis to ensure the Board has a full complement of members with relevant skills and expertise. Where gaps are identified Trustees are offered any required training and new members recruited as required. Trustees retire in rotation and are elected at the Annual General Meeting. New Trustees can be appointed in this way or can be co-opted by the Board in accordance with the Articles of Association.

Induction and training of new trustees

New Trustees work through an induction period. They are provided with an induction pack that includes a copy of the governing document, recent board meeting minutes, an annual report and accounts, and the business plan. A Trustee is mentored and guided by a fellow Trustee and the Chief Officer who will help familiarise the new member with the organisational structure, the individual staff and volunteers, an overview of the services provided and the policies and procedures currently in place.

Organisational structure

General control, management and administration of the Charity is carried out by the Board of Trustees who are appointed by way of nomination and election by the membership in accordance with the procedures detailed in the Governing Document. The Board of Trustees is authorised to appoint new Trustees to fill vacancies through resignation or death of an existing Trustee.

The Trustees named on page 1 have served throughout the year stated unless stated otherwise. The Board met 6 times during the year. Trustees formulate the strategic direction of the Charity and have overall responsibility for ensuring the Charity has appropriate systems of control, financial and otherwise. Responsibility for the day-to-day management of the Charity and the delivery of services is delegated to the Chief Officer.

Affiliation and relationship between the Charity and other organisations

Age UK Tunbridge Wells is a Brand Partner with Age UK, which was formed in 2009 by the merger of Age Concern and Help the Aged. The Trustees of Age UK Tunbridge Wells signed the Partnership Agreement and the Directors believe it remains beneficial to the operation of the organisation.

Age UK Tunbridge Wells remains an independent, locally-governed and locally-funded organisation, able to respond to the needs of people in later life within the Tunbridge Wells locality.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Systems of internal control are designed to provide reasonable but not absolute assurance against material mis-statement or loss. They include:

- A strategic plan and an annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote the following purposes for the benefit of the public and/or older people in and around the borough of Tunbridge wells:

1. Preventing or relieving the poverty of older people
2. Advancing education
3. Preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical)
4. Promoting equality and diversity
5. Promoting the human rights of older people in accordance with the universal declaration of human rights
6. Assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage; and
7. Such other charitable purposes for the benefit of older people as the trustees may from time to time decide

The outcome of this being the promotion of the well-being of older people

We attempt to achieve these objectives in a number of ways including the provision of practical services such as Day Care, Dementia Day Care, Information & Advice, Advocacy Services, Independent Living Services, Meals Service and many more.

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission

Significant activities

It has been another difficult year with very many challenges, not least Covid 19, which has continued to disrupt the lives of our clients, volunteers and staff. Thankfully, fewer people now seem to become seriously ill, which is good news and is, I believe, due to the vaccination programme and the continued social distancing advice. Where we can we have tried to resume services and we have continued to follow all the guidelines on social distancing and infection control to ensure that we keep all our people as safe and well as we can.

This new reality, living with Covid 19 circulating in the community, has dramatically changed how some of our volunteers and staff work to deliver our services. Working from home has become common practice for those who do not need face to face contact at our centre at Wood Street. This has helped to minimise unnecessary contact and, as has been found in many businesses, has proved to be a better and more productive way for some people to work. As a result of this new way of working, we are in the process of upgrading our telephone system which will enhance our ability to manage staff working off site and will be more cost effective for the future.

Our other big challenge has and will continue to be, financial. We are approaching the end of any financial support from our Local Authority, Kent County Council (KCC). This will leave a gaping £230,000.00 per year hole in our income, based on recent years. We have been fortunate to secure some transitional funding this year both from KCC and the Big Lottery Fund to cushion us through, but it is unlikely that we will be able to operate on a 'break even' basis while Covid 19 continues to circulate and affect our ability to resume services to pre pandemic levels.

For the year in question, we ended with a planned deficit of approximately £40,000, which was taken from reserves, which had been built up precisely for this purpose. In the coming year it is likely that the deficit will be of a similar amount.

I and my fellow Trustees are ever mindful of how we can guide the Charity through these very difficult times. Ideally, we would aim to grow the organisation, so that it is more financially stable for the future. We are acutely aware of how important our services are to the older people in the Tunbridge Wells borough, especially those who are most vulnerable. We believe that, financially, times will be very tough for everyone. The economic forecasts both on an individual level and for the country as a whole, are not encouraging. Doubtless also, the money spent in fighting the Pandemic will need to be recouped.

We are actively assessing ways in which we might increase our income. In part this will come from an expansion in capacity in our services. This is not motivated primarily to improve our financial position, but as much as anything to meet the increasing demand for those services. The Pandemic increased the social isolation of many older people and the consequences of this are beginning to reveal themselves.

Older people have become far more frail. Lack of exercise and social motivation; medical treatments being delayed; and loneliness are all taking their toll. Equally, there are far fewer opportunities available to older people, particularly the frailest. The new Wellbeing Contract commissioned by KCC to replace services such as ours, seems only to “signpost” people elsewhere, without providing services themselves. The problem is that the provision of actual services is shrinking into non-existence.

In addition, we have been developing our Social Media presence and this has proved to be a useful aid both to disseminate information and also a call to action, especially during the Pandemic. We hope to continue to build on the successes so far to enhance the community resources that are available to support our work.

Aside from ensuring services have the capacity to meet the growing demand, we are looking also at how we might fund raise more successfully locally. We have decided to employ someone part-time to work alongside our Social Media staff and to help design and develop our campaign.

It is particularly hard at this time to know or be able to anticipate, exactly what the future will bring, but as ever we will continue on with enthusiasm. As I have said above, the demand for services and support shows no signs of diminishing. We will need to adapt and perhaps be more creative with how we deliver those services. We are confident that we have the right team of staff and volunteers who are as ever, dedicated to ensuring local older people get the support and help they need.

As always I express my thanks to all our staff and volunteers, a number of who have been with us for many years. They have continued to do a superlative job, led by our Chief Officer, Sandra. I cannot compliment them all enough on their commitment to the Charity. We rely on them all so much and they never let us down.

My continued thanks to my fellow Trustees for their help and support during the year. The whole organisation very much values their contribution to its running.

There are challenges ahead some, no doubt, as yet unknown but as ever we shall plough on in order to meet the needs of the older population in this area.

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

Our Services

The Covid 19 Pandemic continued to impact on our services quite dramatically during the period of this report. Face to face communal services remained closed for the first part of the year

Information and Advice

We provide a range of Information and Advice services to older local people, including housing advice, benefit and income maximisation, care services as well as guide people to more detailed information and support as required. Our service has been in constant demand during this period and face to face delivery was resumed as soon as it was possible, we assessed each situation to mitigate risks but where possible provided the service face to face. The service enabled local people to claim £861k in eligible benefits.

Advocacy

We have a qualified Advocate on the staff to work with those who need extra support to deal with life's challenges. Advocacy is delivered free at the point of access and is task specific, it designed to enable the recipient to have the support and help needed to address a particular situation. The service has supported people with a range of issues including adult safeguarding, divorce, utility company challenges, housing provider challenges, noise nuisance and family breakdowns. This service resumed "in person" as soon as it was practical and safe for the individual clients involved, with staff taking all the necessary precautions

Dementia Service

The Dementia service has established itself at Wood Street, open three days per week and complimented by the Cognitive Stimulation Therapy sessions to support those with a recent diagnosis/early onset of dementia. The service reopened in July, this saw the return of some existing clients although many had moved on to 24 hour care but we also received a steady stream of new referrals. The service offers a friendly and caring environment for people living with dementia to spend the day with their peers, participate in stimulating activities and enjoy social interactions. The outreach support service, hastily set up during the pandemic has continued, again with a steady stream of new referrals for people to access one to one activities in their own home.

Independent Living Support Service (ILS)

ILS is a community based service, offering older people whatever help and support they need to maintain their independence. The service is truly person centred and directed by the client and include help and support with almost any task aside from those involving personal care. Support staff are chosen for their skills and experience and matched to clients where these skills can be most effective. The essential elements of this service continued to be delivered throughout the pandemic in the early part of this year all aspects of the service have resumed, and referrals have steadily increased. Recruiting staff has been quite challenging during this year impacting our capacity to deliver more or expand the service.

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

Domiciliary Bathing

The home bathing service continues to provide people with the support they need to access their own bathroom facilities. Our service manager, along with other members of staff are Trusted Assessors for the KCC Occupational Therapy service and are able to assess people using the service and assist them to obtain any aids or adaptations they need to continue to use their home facilities safely. Our bathing staff aid with reassurance and encouragement, assist with care plans and are able to flag up any deterioration in a clients wellbeing or physical health and so enable prompt interventions. The service has continued during the year, it is personal care service and staff have taken all the necessary precautions to protect the clients as well themselves and offered the service as safely as possible. As the service is no longer subsidised by KCC and other similar services are available from local commercial providers it is likely that we will close this service to concentrate on the ILSS and Dementia Home Service.

Generic Day Services

The Day Care reopened in July with many familiar faces returning to the Centre, however there has been a reluctance with clients frightened of returning in case they catch Covid. The staff at the centre have taken all the recommended precautions and encouraged and assisted clients to regularly test for Covid. With good infection control measures and lots of common sense we have avoided any outbreaks at the centre. The service offers even the most frail older people the chance to spend the day in warm and friendly sociable environment, where they can maintain relationships with their peers and develop new ones. We have seen the return of the volunteers who help support the service and the clients, including those who manage the reception area and man the phones. The one to one welfare calls, as well as encouraging and enabling people to meet up virtually has ensured even those who have not yet returned are able to stay in touch. The virtual meet ups, for exercise, chats or particular interests have been increasingly popular with some and schemes to loan people the equipment to participate have been made available.

Community Meal Service

The service, also set up in haste in the first few days of the covid pandemic and national lockdown, has developed into a very valued service with people choosing to continue to use the service even as restrictions have lifted. For many it offers not only the opportunity to have a hot and nutritious meal delivered literally to the table it also means a visit from one of our friendly delivery team. The team members, made up from both volunteers and paid staff, are able to monitor the health and wellbeing of our clients and sound the alert when things are not going well. For some clients this is the only regular visitor they see and some good relationships have developed given the frequency of visits (often everyday). The service runs to our current capacity but we are looking at how we can develop our catering infrastructure to potentially expand this further. Our catering team has been very well supported by both some very dedicated volunteers and some ad hoc paid staff who have stepped in to help out, it is quite a complex operation often catering for over 100 clients as well providing the meals for the Day centres.

Befriending

Befriending: Since the end of the COVID restrictions, we have seen a much slower uptake on befriending opportunities. Whilst the demand from clients is high, our volunteers have since returned to work or their pre-COVID routines, and as such, their spare time is a lot more limited. Thanks to a push in social media postings, we have in the past couple of months received more volunteering applications, so hope that with time, things begin to pick up again.

Digital: This programme has been extremely well received and we have had some great feedback from clients. With many families distanced from their elderly relatives, we have been able, thanks to the help of our volunteers, put people back in touch via email and video calling. As befriending has slowed down, I think a push on the digital side poses as a great counter option and hope to see more development from the project in 2023. As there is more flexibility to the way in which these sessions are held (at home or at the day centre), we have had a better engagement from both clients and volunteers.

FINANCIAL REVIEW

Principal funding sources

This year the principle funder has been Kent County Council (KCC)

Reserves policy

On the recommendation of the Charity Commission the Trustees have adopted a Reserves Policy in order for the Charity to justify and explain its reserves position and its reason for keeping funds in reserve. The policy is set out below:

Reason for holding reserves

The Charity needs reserves to safeguard its day to day services by maintaining a positive cash flow without recourse to borrowing. £160 K is sufficient and also would currently be sufficient to wind the charity down within 3 months as per the Charity Commission recommendations. We intend to continue to add to our reserves to enable the charity to have more financial resilience to deal with the on-going Pandemic and to adjust beyond the support historically offered by KCC. We have developed a two year financial strategy to enable us to become fully sustainable but with some flexibility to mitigate the uncertainty around the effects of the Pandemic, the restrictions and lockdowns.

Level of reserves

We have produced a deficit for the year leaving a total of £304,282 unrestricted reserves. The trustees believe that this level is sufficient to enable the organisation to continue and ensure stability as we lose the historic grant core funding from KCC.

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Age UK Tunbridge Wells for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

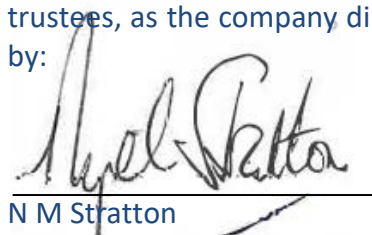
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 13th December 2022 and signed on the board's behalf by:



N M Stratton
Trustee

Report of the Independent Auditors to the Members of Age UK Tunbridge Wells

Opinion

We have audited the financial statements of Age UK Tunbridge Wells (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Report of the Independent Auditors to the Members of Age UK Tunbridge Wells

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to

Report of the Independent Auditors to the Members of Age UK Tunbridge Wells

influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to registered charities, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and other factors such as taxation.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to manual accounting journals. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud,
- Evaluating management's controls designed to prevent and detect irregularities, and
- Identifying and testing manual accounting journals, in particular any unusual items.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alan R E Peal (Senior Statutory Auditor)
for and on behalf of Porritt Rainey
The Crown Business Centre
10 High Street
Otford
Sevenoaks
Kent
TN14 5PQ

Date: 14 December 2022

Age UK Tunbridge Wells

Statement of Financial Activities for the year ended 31 March 2022

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20,273	-	20,273	32,520
Charitable activities	5				
Social Opportunities		179,070	(9,000)	170,070	195,613
Independent Living Service		238,233	-	238,233	241,005
Domiciliary Service		-	-	-	52,468
Dementia Service		140,392	-	140,392	72,389
Advice and Information		12,500	-	12,500	29,154
Advocacy		-	-	-	14,694
Independent Services		-	-	-	24,162
Meal Service		111,079	37,500	148,579	-
Covid Response		-	-	-	238,431
Other trading activities	3	907	-	907	10,100
Investment income	4	61	-	61	236
Other income		580	-	580	1,285
Total		703,095	28,500	731,595	912,057
EXPENDITURE ON					
Raising funds	6	9,719	-	9,719	2,625
Charitable activities	7				
Social Opportunities		137,835	9,873	147,708	96,193
Independent Living Service		241,388	3,615	245,003	232,627
Domiciliary Service		-	-	-	32,032
Dementia Service		100,542	16,271	116,813	72,013
Befriending Service		-	-	-	3,198
Advice and Information		27,848	1,085	28,933	28,577
Advocacy		21,721	723	22,444	23,035
Independent Services		13,350	10,362	23,712	24,144
Meal Service		166,675	10,062	176,737	-
Covid Response		-	-	-	218,101
Total		719,078	51,991	771,069	732,545
NET INCOME/(EXPENDITURE)		(15,983)	(23,491)	(39,474)	179,512
RECONCILIATION OF FUNDS					
Total funds brought forward		320,265	31,100	351,365	171,853
TOTAL FUNDS CARRIED FORWARD		304,282	7,609	311,891	351,365

The notes form part of these financial statements

Age UK Tunbridge Wells

Statement of Financial Position 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	5,566	-	5,566	7,444
CURRENT ASSETS					
Stocks	14	375	-	375	375
Debtors	15	76,871	-	76,871	51,101
Cash at bank and in hand		<u>252,259</u>	<u>7,610</u>	<u>259,869</u>	<u>313,103</u>
		329,505	7,610	337,115	364,579
CREDITORS					
Amounts falling due within one year	16	(30,790)	-	(30,790)	(20,658)
NET CURRENT ASSETS		<u>298,715</u>	<u>7,610</u>	<u>306,325</u>	<u>343,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>304,281</u>	<u>7,610</u>	<u>311,891</u>	<u>351,365</u>
NET ASSETS		<u>304,281</u>	<u>7,610</u>	<u>311,891</u>	<u>351,365</u>
FUNDS	17				
Unrestricted funds				304,281	320,265
Restricted funds				<u>7,610</u>	<u>31,100</u>
TOTAL FUNDS				<u>311,891</u>	<u>351,365</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2022 and were signed on its behalf by:


Nigel Morris Stratton - Trustee

The notes form part of these financial statements

Statement of Cash Flows
for the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(53,295)</u>	<u>165,755</u>
Net cash (used in)/provided by operating activities		<u>(53,295)</u>	<u>165,755</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(474)
Interest received		<u>61</u>	<u>236</u>
Net cash provided by/(used in) investing activities		<u>61</u>	<u>(238)</u>
Change in cash and cash equivalents in the reporting period		(53,234)	165,517
Cash and cash equivalents at the beginning of the reporting period		<u>313,103</u>	<u>147,586</u>
Cash and cash equivalents at the end of the reporting period		<u>259,869</u>	<u>313,103</u>

The notes form part of these financial statements

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

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(39,474)	179,512
Adjustments for:		
Depreciation charges	1,878	1,879
Interest received	(61)	(236)
Increase in debtors	(25,770)	(10,190)
Increase/(decrease) in creditors	10,132	(5,210)
Net cash (used in)/provided by operations	<u>(53,295)</u>	<u>165,755</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21	Cash flow	At 31/3/22
	£	£	£
Net cash			
Cash at bank and in hand	<u>313,103</u>	<u>(53,234)</u>	<u>259,869</u>
	<u>313,103</u>	<u>(53,234)</u>	<u>259,869</u>
Total	<u>313,103</u>	<u>(53,234)</u>	<u>259,869</u>

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity:

Social Opportunities	15%
Independent Living Service	12%
Covid Response	25%
Domiciliary Bathing	18%
Dementia Services	20%
Befriending services	2%
Advice and Information	4%
Advocacy	3%
Independent services	1%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Office Equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	9,614	19,852
Gift aid	659	-
Legacies	10,000	12,668
	<u>20,273</u>	<u>32,520</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>907</u>	<u>10,100</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>61</u>	<u>236</u>

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

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Client Contributions	Social Opportunities	82,659	3,672
Grants	Social Opportunities	87,411	191,941
Client Contributions	Independent Living Service	238,233	197,698
Grants	Independent Living Service	-	43,307
Client Contributions	Domiciliary Service	-	16,038
Grants	Domiciliary Service	-	36,430
Client Contributions	Dementia Service	95,392	24,185
Grants	Dementia Service	45,000	48,204
Grants	Advice and Information	12,500	29,154
Grants	Advocacy	-	14,694
Grants	Independent Services	-	24,162
Client Contributions	Meal Service	111,079	-
Grants	Meal Service	37,500	-
Client Contributions	Covid Response	-	95,649
Grants	Covid Response	-	<u>142,782</u>
		<u>709,774</u>	<u>867,916</u>

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

	2022	2021
	£	£
Tunbridge Wells BC	(9,000)	10,750
Kent County Council	141,411	460,082
Southborough & High Brooms AC	-	1,685
Age UK	12,500	46,046
SAFFA	-	10,000
Catalyst Grants	-	2,111
Big Lottery Funding	32,500	-
Kent Community Grant	5,000	-
	<u>182,411</u>	<u>530,674</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2022**6. RAISING FUNDS****Raising donations and legacies**

	2022	2021
	£	£
Staff costs	5,478	-
Fundraising	4,194	<u>2,625</u>
	<u>9,672</u>	<u>2,625</u>

Other trading activities

	2022	2021
	£	£
Bad debts	47	-
	<u>9,719</u>	<u>2,625</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Social Opportunities	107,157	833	39,718	147,708
Independent Living Service	229,118	-	15,885	245,003
Dementia Service	45,326	-	71,487	116,813
Advice and Information	24,167	-	4,766	28,933
Advocacy	19,267	-	3,177	22,444
Independent Services	22,123	-	1,589	23,712
Meal Service	154,498	-	22,239	176,737
	<u>601,656</u>	<u>833</u>	<u>158,861</u>	<u>761,350</u>

8. GRANTS PAYABLE

	2022	2021
	£	£
Social Opportunities	833	<u>425</u>

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

9. SUPPORT COSTS

	Management costs	Governance	Totals
	£	£	£
Social Opportunities	38,818	900	39,718
Independent Living Service	15,525	360	15,885
Dementia Service	69,867	1,620	71,487
Advice and Information	4,658	108	4,766
Advocacy	3,105	72	3,177
Independent Services	1,553	36	1,589
Meal Service	21,735	504	22,239
	<u>155,261</u>	<u>3,600</u>	<u>158,861</u>

<i>Activity</i>	<i>Basis of allocation</i>
Management	Staff activity
Finance	Staff activity
Governance costs	Staff activity

10. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors remuneration	3,600	3,600
Depreciation - owned assets	1,878	1,878
Other operating leases	<u>15,547</u>	<u>15,030</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

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

12. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	516,093	499,803
Social security costs	23,924	24,979
Other pension costs	<u>7,640</u>	<u>7,776</u>
	<u>547,657</u>	<u>532,558</u>

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

12. STAFF COSTS - continued

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

	2022	2021
Social Opportunities	15	3
Domiciliary Service	1	1
Independent Living Service	22	14
Social Integration and other services	5	5
Covid Response	-	30
Administrative Support	2	3
Marketing	1	-
	<u>46</u>	<u>56</u>

Key management personnel compensation was £42,500

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Office Equipment £	Totals £
COST					
At 1 April 2021 and 31 March 2022	<u>17,837</u>	<u>14,505</u>	<u>57,091</u>	<u>15,983</u>	<u>105,416</u>
DEPRECIATION					
At 1 April 2021	10,771	14,127	57,091	15,983	97,972
Charge for year	<u>1,784</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>1,878</u>
At 31 March 2022	<u>12,555</u>	<u>14,221</u>	<u>57,091</u>	<u>15,983</u>	<u>99,850</u>
NET BOOK VALUE					
At 31 March 2022	<u>5,282</u>	<u>284</u>	<u>-</u>	<u>-</u>	<u>5,566</u>
At 31 March 2021	<u>7,066</u>	<u>378</u>	<u>-</u>	<u>-</u>	<u>7,444</u>

14. STOCKS

	2022	2021
	£	£
Stocks	<u>375</u>	<u>375</u>

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	74,166	48,042
Emergency Client Expenses Control account	2,705	3,059
	<u>76,871</u>	<u>51,101</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	16,070	10,572
Client Fund Raising	193	193
Pension Control Account	1,647	-
Accrued expenses	3,300	4,800
Accrued Holiday and wages	9,580	5,093
	<u>30,790</u>	<u>20,658</u>

17. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	320,265	(15,984)	304,281
Restricted funds			
Minerva Trust Fund	2,897	(2,228)	669
Winter Warmth Campaign	1,716	-	1,716
LGBT Awareness Fund	3,319	-	3,319
Dementia Bursary	381	-	381
ILS Bursary	1,000	-	1,000
ShopAbility Project	9,676	(9,151)	525
SAFFA Grant	10,000	(10,000)	-
Catalyst Grant	2,111	(2,111)	-
	<u>31,100</u>	<u>(23,490)</u>	<u>7,610</u>
TOTAL FUNDS	<u>351,365</u>	<u>(39,474)</u>	<u>311,891</u>

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

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	703,095	(719,079)	(15,984)
Restricted funds			
Minerva Trust Fund	-	(2,228)	(2,228)
ShopAbility Project	(9,000)	(151)	(9,151)
SAFFA Grant	-	(10,000)	(10,000)
Catalyst Grant	-	(2,111)	(2,111)
Kent Community Grant	5,000	(5,000)	-
Big Lottery Fund	<u>32,500</u>	<u>(32,500)</u>	<u>-</u>
	<u>28,500</u>	<u>(51,990)</u>	<u>(23,490)</u>
TOTAL FUNDS	<u><u>731,595</u></u>	<u><u>(771,069)</u></u>	<u><u>(39,474)</u></u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	162,540	157,725	320,265
Restricted funds			
Minerva Trust Fund	2,897	-	2,897
Winter Warmth Campaign	1,716	-	1,716
LGBT Awareness Fund	3,319	-	3,319
Dementia Bursary	381	-	381
ILS Bursary	1,000	-	1,000
ShopAbility Project	-	9,676	9,676
SAFFA Grant	-	10,000	10,000
Catalyst Grant	<u>-</u>	<u>2,111</u>	<u>2,111</u>
	<u>9,313</u>	<u>21,787</u>	<u>31,100</u>
TOTAL FUNDS	<u><u>171,853</u></u>	<u><u>179,512</u></u>	<u><u>351,365</u></u>

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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	887,511	(729,786)	157,725
Restricted funds			
Southborough & High Brooms AC	1,685	(1,685)	-
ShopAbility Project	10,750	(1,074)	9,676
SAFFA Grant	10,000	-	10,000
Catalyst Grant	<u>2,111</u>	<u>-</u>	<u>2,111</u>
	<u>24,546</u>	<u>(2,759)</u>	<u>21,787</u>
TOTAL FUNDS	<u><u>912,057</u></u>	<u><u>(732,545)</u></u>	<u><u>179,512</u></u>

18. RELATED PARTY DISCLOSURES

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

19. RESTRICTED FUNDS

Minerva Trust Fund

This fund has been set up to be used only in providing charitable assistance to people in the area.

Southborough & High Brooms AC

These are funds transferred from Southborough and High Brooms Age Concern to acquire a minibus and provide an IT Project.

LGBT Awareness Fund

This is for awareness raising

Winter Warmth Campaign

The Charity continues to receive funds from the sales of knitting woollen garments. The funds are used to provide charitable assistance to people in the area through the winter months.

Building Refurbishment

This is for the refurbishment of the day centre

Dementia and ILS Bursaries

This is for the provision of a bursary for Staff involved with these activities

ShopAbility

Funding was provided last year by Tunbridge Wells Borough Council (TWBC) specifically to work in partnership with local retail area and develop a scheme to provide mobility aids to disabled shoppers to enable them to access the area. The project was severely disrupted by the CV19 Pandemic and so unspent funds were repaid to TWBC.

19. RESTRICTED FUNDS - continued

Catalyst

Funding was obtained and held by AUKTW to enable representatives of the Age UK's in Kent (including our Chief Officer) to participate in virtual technology and systems training to assist with the roll out of our "virtual" support offer.

SAAFA

This fund was granted to support our Covid Response directed at retired veterans and includes work to enable them to remain independent and improve their wellbeing, as well provide them with equipment i.e. IT and internet access and access to services.