

AGE CONCERN ORPINGTON & DISTRICT

England & Wales · Charity number 1148958

Details

Status Registered

Legal form Charitable company

Company number [07800233](#)

Registered 2012-09-14

Register [View on the Charity Commission register](#)

Contact

Address The Saxon Centre
Lych Gate Road
Orpington
BR6 0TJ

Phone 01689830055

Email ageconcernorpington@live.co.uk

Website www.saxondaycentre.org.uk

Activities

Objects: THE OBJECTS FOR WHICH THE CHARITY (THE OBJECTS) IS ESTABLISHED AND TO WHICH IT IS SPECIFICALLY RESTRICTED ARE TO PROMOTE THE FOLLOWING PURPOSES FOR THE BENEFIT OF THE PUBLIC AND/OR OLDER PEOPLE IN AND AROUND ORPINGTON AND DISTRICT(THE AREA OF BENEFIT):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;THE OUTCOME OF THIS BEING THE PROMOTION OF THE WELL-BEING OF OLDER PEOPLE.

Activities: Age Concern Orpington is a charity to offer day care and support to the elderly and physically and mentally frail in the Orpington area.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities

Geography

- Bromley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£538,693	£406,816	£604,350	17
2024-03-31	£610,500	£407,035	£472,473	20
2023-03-31	£369,257	£356,294	-	-
2022-03-31	£303,213	£317,522	-	-
2021-03-31	£195,115	£325,260	-	-

Trustees

Name	Role	Appointed
CATHERINE BENTLEY	Chair	2014-09-24
Alan Brooks		2025-07-31
Ciaran Moran		2025-07-31
Geraldine Clark		2021-12-02
LEE PRICE		2018-12-13
Marie Martin		2025-07-31
Martin Warnette		2025-11-06
Michelle Janet Eardley		2023-12-07

AGE CONCERN ORPINGTON & DISTRICT

England & Wales - Charity number 1148958

Accounts

COMPANY NUMBER: 7800233

CHARITY REGISTERED NUMBER:1148958

AGE CONCERN ORPINGTON AND DISTRICT
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

KEMPTON EMSDEN & CO.
CHARTERED ACCOUNTANTS
34 NAPIER ROAD
BROMLEY
KENT
BR2 9JA

AGE CONCERN ORPINGTON AND DISTRICT
LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 7800233

Registered Charity Number: 1148958

Chair: Ms C.M. Bentley

Treasurer: Mr B.J. Tanner

Directors and Trustees: Ms C.M. Bentley
Ms G. Clark
Ms M.J. Eardley
Mr K. Evans - resigned 15.6.2025
Mrs L. Price
Mr B.J. Tanner
Ms L. Claridge - resigned 14.10.2024
Mr B. Vasandani - resigned 12.8.2025
Mr A.R. Brooks - appointed 31.7.2025
Mrs M.T. Martin - appointed 31.7.2025
Mr C Moran - appointed 31.7.2025

Registered Office: The Saxon Centre,
Lych Gate Road,
Orpington,
Kent.
BR6 0TJ

Accountants: Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Bankers: Lloyds Bank PLC,
High Street,
Orpington,
Kent,
BR6 0LJ

Santander UK PLC,
High Street,
Orpington,
Kent,
BR6 0NP

AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2025

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AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Chair's Report

Overall this financial year has been much more positive than the last.

The day care service continues to be valued and we are grateful to our outstanding team of staff and volunteers who work hard to ensure that service users enjoy their time at the centre. I also thank the Trustees who have once again provided substantial support and advice to ensure that the charity and day care service can continue and progress.

Proposals by our landlord in October 2024, for the day care centre to move to a newly refurbished and extended building, will avoid the need to close or relocate the existing centre whilst works are ongoing and thus help to minimise impact on users. The new facility is not far from the existing centre and the project team are consulting staff and trustees to ensure that the resulting facility is able to replicate and effectively deliver day care services. Although still in a holding pattern, we can look forward optimistically in making plans for the future of the charity and what we do.

Structure, Governance and Management

Governing document

Age Concern Orpington and District is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 6 October 2011. It is a charity, registered with the Charity Commission on 14 September 2012. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Organisation

The board of trustees administers the charity and normally meets every 1-2 months to consider items relating to the aims and objectives of the charity and to address issues or items brought to its attention by the Centre Manager, board members or other groups or individuals, as appropriate. In addition to the Chair of Trustees, a member holds the position of Treasurer. The board may appoint special or standing committees as required.

The Day Centre Manager is employed by the charity to manage the day-to-day running of the Saxon Day Centre and may at the discretion of the board, have the right to attend, comment, advise and make recommendations but not to vote at meetings of the board.

Appointment of Trustees

The Board of Trustees is made up of volunteers from the local community and beyond who wish to contribute and who have experience and skills which can enable and support Age Concern Orpington and District to achieve its aims and objectives.

Individuals wishing to become trustees of Age Concern Orpington & District are guided through the aims and objectives of the charity, usually by a senior or experienced member of the board. They are also encouraged to read "The Essential Trustee" a guidance document issued by the Charity Commission and are invited to spend some time volunteering at the Saxon Day Centre so that they can familiarise themselves with the activities which take place there. They are also invited to attend one or more board meetings as an observer or co-opted member and to formally introduce themselves to the other board members, however until they are formally appointed to the board, they do not have voting rights. New members are typically appointed as Trustees at the Annual General Meeting however they may be appointed at a General Meeting if appropriate. Additional training is provided as necessary, particularly with respect to safeguarding. Trustees are encouraged to seek information and other appropriate training where this will facilitate the undertaking of their role.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Related parties

The trustees do not receive remuneration or benefits from the charity. Two trustees received travelling expenses amounting to £189 in the year (2024: £Nil) .

Objectives and Activities

The principal activity of the company is the care of the elderly.

Age Concern Orpington is a voluntary organisation and is committed to improving the quality of life of all older people and promoting their rights as active, involved, and equal citizens. We believe the older people in our community should be able to lead healthy and fulfilled lives, have access to high quality services and the opportunity to shape their own future. We feel that it is our role to help them achieve these goals. We aim to promote and encourage the wellbeing of the older members of our community and to help make their lives more secure, dignified, and enjoyable.

We aim to achieve these objectives by offering thriving and affordable day care at the Saxon Day Centre and by providing valued services which meet the needs of older people, including those who may be physically or mentally frail, in the Orpington & District community.

Our vision is to maintain and extend our offer beyond the day care centre to provide valued services that meet the demand of older people living in Orpington and nearby communities.

Our mission is to provide high quality, dignified care and a range of person-centred activities, at an affordable price, that support the physical and mental well-being of our clients by reducing loneliness and enabling individuals to maintain their independence within a safe environment.

Day Care Services are provided for our clients each weekday at the Saxon Day Centre by a team of qualified staff, aided by a dedicated group of volunteers and led by the Centre Manager. Overall Age Concern Orpington employs 15 members of staff including a Manager and Assistant Managers, with dedicated staff providing Care, Catering and Administrative support.

We aim to provide clients with an environment that is safe, friendly, caring and stimulating. With other members, new friendships are forged and new shared experiences undertaken. For the lonely or isolated we provide company and an opportunity to learn new skills, relive, and share memories and participate in gentle exercise classes to assist with mobility. For clients with higher dependency, we offer assisted personal care and for those needing additional support, help as required with feeding and moving. We aim to offer an environment that encourages the clients to actively contribute to their own wellbeing and, by doing so, delay as far as possible, onset of further mental and physical deterioration.

We provide hot lunches for all clients. All meals are prepared by our dedicated team of catering staff in our on-site kitchen.

The services and support we provide are for the public benefit and are available to all members of the local community. Clients may be referred to us via social services or attend as self-funded clients. No one is prevented from attending by reason of age, gender, race, disability, sexual orientation or religious belief.

Meetings of the Board of Trustees are used to review the methods employed to achieve our aims and to consider changes as appropriate. Our client base is recruited from the elderly physically frail and/or those suffering from mental frailty and dementia. This is a challenging group and high levels of care and understanding are required to ensure that their time at the Centre is well spent and rewarding. To this aim, we adopt and maintain high levels of training and supervision for both staff and volunteers.

The Trustees, in conjunction with the Centre Manager, consider how planned activities will contribute to the aims and objectives they have set. The Centre Manager is responsible for the day to day running of the Saxon Day Centre and with their team, for daily implementation of activities.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Share Capital

The company is limited by guarantee and does not have a share capital.

Achievements and Performance

Negotiations with the building landlord regarding the proposed repair and maintenance works and consequent lease terms continued into this financial year and appeared to be unresolvable. Although some work had been carried out to mitigate issues with heating and hot water supplies, the lack of tenure or suitable, alternative facilities in the local area meant that the Board were forced to consider the future of the day care service. Options that might secure the service, including organisational changes, closure or transfer to another party were considered and advice and support sought. Our landlord also undertook investigations and in October 2024 was able to propose an alternative solution – another building in their portfolio that, if renovated and extended, might replace the existing Saxon Centre. Several benefits arise from this proposal, not least that the day care service can continue at the Saxon Centre whilst development of the new facility is carried out.

During this period, the staff and volunteers at the centre have continued to provide respite and care to service users and their families and carers. There have been some changes, including the resignation of our manager in December 2024. Fortunately, we have a strong team and were thus able to appoint one of our very experienced assistant managers in her place. More use has been made of social media to share what we do and the enjoyment had by those attending the centre and this has resulted in positive messages and feedback from the community.

The Board of Trustees has continued to work to support the charity and its objectives. Two of our members stepped down during this financial year but we have been able to recruit in their place. We were also pleased that our previous Chair of Trustees was awarded a British Empire Medal in the New Year's Honours List, in recognition for his long service to our charity and the community we support.

Plans for Future Periods

The board is working with our landlord to finalise details for the lease and building design which will hopefully deliver a bright new centre, reasonably close to the original, that can be used to provide day care services to the community for many years to come.

We are also taking the opportunity to review and refresh processes and procedures undertaken by the Charity and Day Care Centre as well as technology to enable and support our objectives.

Financial Review

The financial year 2024/25 has seen another good financial performance by Age Concern Orpington & District. The operating surplus was less than in the previous year because the income from a generous legacy was a final main instalment and less than the previous year. The income from Charitable Activities was less than the previous year, mainly because the compensation from the local authority for a forced closure due to a heating breakdown was not repeated in 2024/25. Against this we had a strong performance on income from private clients (self funders). Also the charges to clients, where Bromley Council's contribution did not cover the full cost of care, were collected for a full year in 2024/25 as opposed to a part year in 2023/24.

The overall expenditure on Charitable Activities was remarkably similar to the previous year, although there were variances on individual categories of spend, as shown in Note 4 to the accounts.

The net effect of these movements is that the organisation had total funds of £604,350 at 31st March 2025.

Reserves Policy

For the previous two years we stated that we were not in a position to produce a meaningful reserves policy as there were too many uncertainties, mainly in our relationship with Bromley Council regarding the operation of the Saxon Centre building. Hopefully this situation has now stabilised somewhat, in the light of our proposed move to a new venue.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are now in the process of agreeing a suitable reserves policy, but at present we only have a draft version. We are in the very fortunate position of having a level of reserves that is more than many other charities and a lot of this is due to the level of donor generosity we have experienced. The level of reserves as at 31st March 2025 is indicated in the balance sheet, subject to fairly minor accounting adjustments.

We need to be mindful that we should not hold on to monies that have been donated for the benefit our service users for any longer than is really necessary. At present we have a possible threat from some other day care providers that have recently set up business in the Bromley area. We also need to increase our management and administrative capacity in various areas as too much of this executive work has fallen on trustees. It is also quite certain that the reconfiguration associated with the move to new premises will give rise to the need to spend money.

These are some of the issues that trustees and management will be grappling with in the coming months.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 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.

This report was approved by the board of directors and trustees on 6th November 2025 and signed on its behalf.

.....
CATHERINE BENTLEY - Chair

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the company's gross income exceeds £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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

.....
Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Dated: November 2025

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	64,647	8,363	73,010	132,946
Charitable activities	443,630	-	443,630	461,756
Investments	18,049	-	18,049	10,802
Other trading activities	4,004	-	4,004	4,996
Total income and endowments	<u>530,330</u>	<u>8,363</u>	<u>538,693</u>	<u>610,500</u>
Expenditure on:				
Raising funds	5,985	-	5,985	2,856
Charitable activities	400,425	406	400,831	404,179
Total resources expended	<u>406,410</u>	<u>406</u>	<u>406,816</u>	<u>407,035</u>
Net movement in funds	123,920	7,957	131,877	203,465
Total funds brought forward	<u>£ 472,473</u>	<u>£ -</u>	<u>£ 472,473</u>	<u>269,008</u>
Total funds carried forward	<u>£ 596,393</u>	<u>£ 7,957</u>	<u>£ 604,350</u>	<u>£ 472,473</u>

All income and expenditure derive from continuing activities.

AGE CONCERN ORPINGTON AND DISTRICT
STATEMENT OF FINANCIAL ACTIVITIES
DETAILED ANALYSIS OF MOVEMENTS IN FUNDS
FOR THE YEAR ENDED 31 MARCH 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance brought forward	472,472		269,008	
Surplus for the year	123,921		203,465	
		596,393		472,473
 Restricted Funds				
Donations and legacies	8,363		161	
Expenditure	(406)		(161)	
		7,957		-
 Total funds at 31 March 2025		£ 604,350		£ 472,473

COMPANY NUMBER: 7800233

AGE CONCERN ORPINGTON AND DISTRICT

BALANCE SHEET

AT 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Debtors	7	15,165		9,804	
Bank accounts		606,796		485,824	
		<u>621,961</u>		<u>495,628</u>	
Creditors					
Amounts falling due within one year	8	17,611		23,155	
		<u> </u>		<u> </u>	
Net current assets			604,350		472,473
			<u> </u>		<u> </u>
Total assets less current liabilities			604,350		472,473
			<u> </u>		<u> </u>
Net assets			£ 604,350		£ 472,473
			<u> </u>		<u> </u>
Capital funds					
Restricted funds			7,957		-
Unrestricted funds			596,393		472,473
			<u> </u>		<u> </u>
Total funds			£ 604,350		£ 472,473
			<u> </u>		<u> </u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 6 November 2025 and signed on their behalf.

.....
CATHERINE BENTLEY - Chair

The annexed notes form part of these financial statements.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. **Accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued in October 2019, (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

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

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Donations and legacies are reported as restricted funds where conditions impose restrictions on the use of the funds. Where there are no such restrictions, donations and legacy income are shown as part of the general fund income.

Donated facilities and services are recognised as income, with an equivalent amount recognised as an expense in the SOFA, based on the open market value of the gift.

Income from charitable activities includes income from day care services and recognised as the services are provided.

Income from trading activities includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable the income will be received and the amount can be measured reliably. If entitlement has not been met at the balance sheet date, the income is deferred.

Investment income is earned through the holding of bank deposits and accounted for on a receivable basis.

The charity benefits from the contribution of unpaid general volunteers, although this contribution has not been included in income as it can not be measured reliably.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure is recognised where there is a legal obligation to make payments to third parties, it is probable settlement will be required and the amount of the obligation can be measured reliably.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation and impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office equipment	33% straight line basis
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Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees to further the 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.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds are set out in the notes to the financial statements.

Leasing

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Pension costs

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

Fixtures and fittings

Expenditure on sundry fixtures and fittings is written off in the year of purchase.

Financial instruments

The charity has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently carried at amortised cost using the effective interest method.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

2. **Income**

	Unrestricted Funds 2025 £	Restricted Income Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Donations and legacies	64,647	8,363	73,010	132,946
	<u>64,647</u>	<u>8,363</u>	<u>73,010</u>	<u>132,946</u>
Charitable activities				
Personal Budget - managed	56,577	-	56,577	61,923
Learning difficulty clients	43,772	-	43,772	52,506
Meals receipts	79,088	-	79,088	80,371
Less: purchases	(19,457)	-	(19,457)	(23,389)
Chiropody rent	975	-	975	1,150
Private clients	232,310	-	232,310	197,761
Activities	8,756	-	8,756	8,959
Infection control supplement	26,286	-	26,286	26,850
Compensation from closure	-	-	-	53,045
Compensation shortfall charges	15,323	-	15,323	2,580
	<u>443,630</u>	<u>-</u>	<u>443,630</u>	<u>461,756</u>
Other trading activities				
Fundraising events	4,004	-	4,004	4,996
	<u>4,004</u>	<u>-</u>	<u>4,004</u>	<u>4,996</u>
Investment income				
Bank interest receivable	18,049	-	18,049	10,802
	<u>18,049</u>	<u>-</u>	<u>18,049</u>	<u>10,802</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

3. Expenditure on raising funds	2025	2025	2024
	£	£	£
Fundraising costs	2,433		2,408
Advertising and marketing	3,552		448
	<hr/>		<hr/>
		5,985	2,856
		<hr/> <hr/>	<hr/> <hr/>
4. Expenditure on charitable activities	2025	2025	2024
	£	£	£
Carers' salaries and related costs	137,769		152,649
Catering salaries and related costs	34,059		21,944
Client entertainment and activities	2,176		1,465
Welfare	1,033		914
Equipment maintenance	462		2,928
Staff training	909		990
Rent and building insurance	51,059		39,304
Lighting, heating and water	24,111		30,181
Repairs and property maintenance	2,228		516
Cleaning costs	2,252		2,489
Waste expenses	949		1,112
Office running costs	13,685		9,517
Legal and professional charges	4,461		9,860
Doubtful debts	143		980
Sundry expenses	112		108
Gardening expenses	300		161
Entertainment and gifts	731		568
Recruitment advertising	506		119
Trustees' travelling expenses	189		-
Wages and salaries - administration	108,548		111,928
Employer's NIC - administration	6,162		6,052
Pension contributions - administration	5,507		5,889
Loss on disposal of fixed asset	-		5
Accountancy	3,480		4,500
	<hr/>		<hr/>
		£ 400,831	£ 404,179
		<hr/> <hr/>	<hr/> <hr/>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

5. Surplus before tax	2025	2024
	£	£
This is stated after charging:		
Accountancy	3,480	4,500
Profit on disposal of fixed assets	-	5
Pension costs	12,681	12,585
	<u>=====</u>	<u>=====</u>

6. Staff costs

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

	2025	2024
Administration	5	6
Carers	10	12
Catering	2	2
	<u>-----</u>	<u>-----</u>
	17	20
	<u>=====</u>	<u>=====</u>

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	266,277	274,189
Social security	13,087	11,688
Other pension costs	12,681	12,585
	<u>-----</u>	<u>-----</u>
	£292,045	£298,462
	<u>=====</u>	<u>=====</u>

7. Debtors and prepayments

Amounts falling due within one year:

	2025	2024
	£	£
Prepayments and accrued income	9,029	4,009
Other debtors	6,136	5,795
	<u>-----</u>	<u>-----</u>
	£15,165	£ 9,804
	<u>=====</u>	<u>=====</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

8. Creditors

Amounts falling due within one year:-

	2025	2024
	£	£
Other creditors	4,615	8,781
Other Taxes and PAYE	2,800	-
Amount due to Pension Fund	1,794	1,974
Accruals	8,402	12,400
	<u>£ 17,611</u>	<u>£ 23,155</u>

9. Related party transactions

The trustees do not receive remuneration or benefits from the charity.

Two trustees received travelling expenses amounting to £189 in the year. (2024: £Nil).

10. Financial Commitments

The charity had total commitments at the balance sheet date of £3,148, (2024: £3,750).

11. Restricted Funds

Restricted donation and legacies were expended in the year on client entertainment and activities (£206) and staff entertainment (£200), as required by donors. The balance on the restricted donations and legacies fund of £7,957 is carried forward at 31st March 2025

AGE CONCERN ORPINGTON AND DISTRICT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	2025		2024	
	£	£	£	£
Turnover				
Donations and legacies		73,010		132,946
Personal Budget - managed		56,577		61,923
Learning difficulty clients		43,772		52,506
Meals receipts		79,088		80,371
Less: purchases		(19,457)		(23,389)
Chiropody rent		975		1,150
Private clients		232,310		197,761
Activities		8,756		8,959
Infection control supplement		26,286		26,850
Compensation from closure		-		53,045
Compensation shortfall charges		15,323		2,580
Fundraising events		4,004		4,996
Bank interest receivable		18,049		10,802
		<hr/>		<hr/>
		538,693		610,500
Resources Expended				
Staff costs - administration	120,217		123,869	
Fundraising costs	2,433		2,408	
Advertising and marketing	3,552		448	
Carers' salaries and related costs	137,769		152,649	
Catering salaries and related costs	34,059		21,944	
Client entertainment and activities	2,176		1,465	
Welfare	1,033		914	
Equipment maintenance	462		2,928	
Staff training	909		990	
Rent and building insurance	51,059		39,304	
Lighting, heating and water	24,111		30,181	
Repairs and property maintenance	2,228		516	
Cleaning costs	2,252		2,489	
Waste expenses	949		1,112	
Office running costs	13,685		9,517	
Legal and professional charges	4,461		9,860	
Doubtful debts	143		980	
Sundry expenses	112		108	
Garden expenses	300		161	
Entertainment and gifts	731		568	
Recruitment advertising	506		119	
Trustees' travelling expenses	189		-	
Accountancy charges	3,480		4,500	
Loss on disposal of fixed asset	-		5	
		<hr/>		<hr/>
		(406,816)		(407,035)
Net income over expenditure for the year		<hr/> <hr/>		<hr/> <hr/>
		£ 131,877		£ 203,465

AGE CONCERN ORPINGTON & DISTRICT

England & Wales - Charity number 1148958

Accounts

COMPANY NO: 7800233

CHARITY REGISTERED NUMBER: 1148958

AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

KEMPTON EMSDEN & CO.
CHARTERED ACCOUNTANTS
34 NAPIER ROAD
BROMLEY
KENT
BR2 9JA

AGE CONCERN ORPINGTON AND DISTRICT
LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 7800233

Registered Charity Number: 1148958

Chair: Ms C.M. Bentley

Treasurer: Mr B.J. Tanner

Directors and Trustees:

Ms C.M. Bentley
Ms G. Clark
Mr K. Evans
Mrs L. Price
Mr B.J. Tanner
Mrs K.J. Murray - resigned 21.7.2023
Mr C. Chandrasekran - resigned 6.9.2024
Ms L. Claridge - appointed 7.12.2023
Ms M.J. Eardley - appointed 7.12.2023
Mr B Vasandani - appointed 7.12.2023

Registered Office: The Saxon Centre,
Lych Gate Road,
Orpington,
Kent.
BR6 0TJ

Accountants: Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Bankers: Lloyds Bank PLC,
High Street,
Orpington,
Kent,
BR6 0LJ

Santander UK PLC,
High Street,
Orpington,
Kent,
BR6 0NP

AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2024

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AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Chair's Report

It has been a very frustrating and uncertain 12 months.

Our efforts to negotiate a new lease for the building we have occupied since the early 1980s, and from which we run our day care service, have been confounded by plans by our landlord to link this to a programme of maintenance and repairs. These works include replacing the existing heating system that has failed repeatedly in recent years, ultimately leading to temporary closures of the service during the winter of 2022-23.

Dates were proposed and we made plans to accommodate the works, whilst also minimising the impact on our service users, only to be informed at short notice that the start of any work would be delayed and was dependant on the charity accepting a new lease, which includes terms which we are advised are unreasonable.

I am grateful to the Board of trustees, for giving up their time and demonstrating remarkable tenacity and resilience in responding to moving requirements and deadlines. Difficult decisions have been, and no doubt will continue to be made as we strive to achieve a facility and lease that will enable the long-term availability of the day care service. Although 2 trustees resigned from the board during this last year, 3 new members joined and were confirmed at the AGM in December 2023.

Moving into the next financial year, we are largely where we were 12 months ago. We are currently operating under temporary lease terms but are continuing to plan for a positive outcome to the lease and building repairs and look forward to maintaining and building the day care service for the benefit of the community.

Objectives and Activities

Age Concern Orpington is a voluntary organisation and is committed to improving the quality of life of all older people and promoting their rights as active, involved and equal citizens. We believe the older people in our community should be able to lead healthy and fulfilled lives, have access to high quality services and the opportunity to shape their own future. We feel that it is our role to help them achieve these goals. We aim to promote and encourage the wellbeing of the older members of our community and to help make their lives more secure, dignified and enjoyable.

We aim to achieve these objectives by offering thriving and affordable day care at the Saxon Day Centre and by providing valued services which meet the needs of older people, including those who may be physically or mentally frail, in the Orpington & District community.

Our vision is to maintain and extend our offer beyond the day care centre to provide valued services that meet the demand of older people living in Orpington and nearby communities.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Our mission is to provide high quality, dignified care and a range of person-centred activities, at an affordable price, that support the physical and mental well-being of our clients by reducing loneliness and enabling individuals to maintain their independence within a safe environment

Day Care Services are provided for our clients each weekday at the Saxon Day Centre by a team of qualified staff, aided by a dedicated group of volunteers and led by the Centre Manager. Overall Age Concern Orpington employs 18 members of staff including the Manager and Assistant Manager, with dedicated staff providing Care, Catering and Administrative support.

We aim to provide clients with an environment that is safe, friendly, caring and stimulating. With other members, new friendships are forged and new shared experiences undertaken. For the lonely or isolated we provide company and an opportunity to learn new skills, relive and share memories and participate in gentle exercise classes to assist with mobility. For clients with higher dependency, we offer assisted personal care and for those needing additional support, help as required with feeding and moving. We aim to offer an environment that encourages the clients to actively contribute to their own wellbeing and, by doing so, delay as far as possible, onset of further mental and physical deterioration.

We provide hot lunches for all clients and sandwiches to take home for those who request this service. All meals are prepared by our dedicated team of catering staff in our on-site kitchen.

The services and support we provide are for the public benefit and are available to all members of the local community. Clients may be referred to us via social services or attend as self-funded clients. No one is prevented from attending by reason of age, gender, race, disability, sexual orientation or religious belief.

Meetings of the Board of Trustees are used to review the methods employed to achieve our aims and to consider changes as appropriate. Our client base is recruited from the elderly physically frail and/or those suffering from mental frailty and dementia. This is a challenging group and high levels of care and understanding are required to ensure that their time at the Centre is well spent and rewarding. To this aim, we adopt and maintain high levels of training and supervision for both staff and volunteers.

The Trustees, in conjunction with the Centre Manager, consider how planned activities will contribute to the aims and objectives they have set. The Centre Manager is responsible for the day to day running of the Saxon Day Centre and with their team, for daily implementation of activities.

Achievements and performance Review

A significant focus during this year has been to prepare for planned repairs and maintenance works which were tentatively scheduled by our landlord to take place in September. Various temporary locations were assessed as alternative sites to enable continuity of services but were not suitable and so it was agreed by both parties that the service should close for the duration of the work, with compensation provided by our landlord for our costs and losses incurred. Quotations for removals and storage of furniture and equipment were obtained and placeholder bookings made. Service users, their families and carers were informed about the shutdown, so that alternative care could be put in place. All was ready but with less than a month to go, our team was informed that the project had been delayed. Undeterred, staff returned to their core work as these efforts were put on the back burner. Since then, the manager has kept a focus and has sought out a possible temporary decant site for when the works do take place.

The service continues to be popular, reflecting the care and support provided by the staff and volunteers, for the benefit of those who are frail, and/or may have dementia, or other impediment that limits their options for activities and socialisation. We deliver around 200 sessions per week and the value to individuals and their families and carers was recognised by the board as we decided not to increase fees and thus contribute to the impact of the cost-of-living crisis in this financial year. We were confident that we would be able to do this and still achieve financial breakeven without the need for donations, grants, or other funding. Marketing of the service has been stepped up since the repair and maintenance project was delayed, with the Manager actively engaging with local groups and stakeholders to promote the centre.

The board has also worked tirelessly to engage with key decision makers and local politicians, as part of the lease discussions, reminding them that we both lease the building from, and provide day care services on behalf of, them and requesting that this is considered when terms for the new lease are set. We have achieved some concessions from our council landlord regarding the implementation of a market rent and have received support from our local MP but we have

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

yet to agree terms that will enable long overdue repair and maintenance work to begin. We were not able to convince the council of the link between tenant and service provider and so fees for service users referred by social services continued to remain below the costs of care. However, this discrepancy has been addressed through top up fees charged to that group of service users, introduced in January 2024.

Financial Review

Financial Position

The challenging circumstances under which ACO has operated during the financial year 2023/24 are described in the main body of this report. The financial statements which accompany this report show that ACO generated a surplus of £203,000 in the 2023/24 financial year. This was a healthy performance, but this included £130,000 from a very generous legacy from the estate of a previous user of the Saxon Centre services. The surplus also included £53,000 of compensation from Bromley Council for closures due to heating failures in the previous winter. So, taking these adjustments into account, ACO effectively made a surplus of £20,000 in the 2023/24 year. This was achieved by maintaining a good level of client attendance throughout the year, although it was still below the optimum levels we might have hoped for. The body of this report refers to the marketing activity undertaken by the centre manager and her staff. The positive outcome was also due to robust financial management and control by the centre manager, her staff and the trustee board.

The previous Finance Review also referred to the programme of premises refurbishment being undertaken by Bromley Council. Suffice to say that this hasn't happened yet and that this matter is covered in the main body of this report.

Reserves Policy

Why do we need to hold reserves?

Until recently our major unpredictable financial figure has been the client income we receive, dependent on how many service users we attract to the centre. Over the past couple of years, however, our dealings with Bromley Council as our landlord has become very significant.

The council is now taking a more market based and commercial approach to its relationship with tenants and this means that our rent, under a new lease, and associated maintenance and insurance costs will increase substantially. We now have information regarding the rent, which will increase by 67% over 3 years plus year on year CPI inflation. We have tried to negotiate a much lower increase but the council is holding firm on this. The maintenance and insurance costs are currently unknown so we have made estimates.

What level of reserves do we need to hold?

This is always a difficult question for charities and other bodies. Our annual expenditure is around £410,000 and at 31 March 2024 we held reserves of £472,000. This means that we were holding over 12 months' worth of expenditure as reserves, which is probably more than most charities would hold. However, because of the increased costs referred to above, our latest financial projections show that our reserves will decline on a continuing basis.

It will be necessary to monitor our finances very closely and to consider what options may be available to stabilise the position. Until we are in that situation it will be very difficult to formulate a clear reserves policy. However, trustees would emphasise that our forward projections, if our assumptions are correct, indicate that the situation is unlikely to become critical within the next two years. We wish to emphasise strongly that we are presenting this report and accounts on a going concern basis.

Structure, Governance and Management

Governing document

Age Concern Orpington & District is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 6th October 2011. It is a charity, registered with the Charity Commission on 14th September 2012. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Organisation

The board of trustees administers the charity and normally meets every 1-2 months to consider items relating to the aims and objectives of the charity and to address issues or items brought to its attention by the Centre Manager, board members or other groups or individuals, as appropriate. In addition to the Chair of Trustees, a member holds the position of Treasurer. The board may appoint special or standing committees as required.

The Day Centre Manager is employed by the charity to manage the day-to-day running of the Saxon Day Centre and may at the discretion of the board, have the right to attend, comment, advise and make recommendations but not to vote at meetings of the board.

Appointment of Trustees

The Board of Trustees is made up of volunteers from the local community and beyond who wish to contribute and who have experience and skills which can enable and support Age Concern Orpington and District to achieve its aims and objectives.

Individuals wishing to become trustees of Age Concern Orpington & District are guided through the aims and objectives of the charity, usually by a senior or experienced member of the board. They are also encouraged to read "The Essential Trustee", a guidance document issued by the Charity Commission and are asked to spend some time volunteering at the Saxon Day Centre so that they can familiarise themselves with the activities which take place there. They are invited to attend one or more board meetings as an observer or co-opted member and to formally introduce themselves to the other board members, however until they are formally appointed to the board, they do not have voting rights. New members are typically appointed as Trustees at the Annual General Meeting however they may be appointed at an Extraordinary General Meeting if appropriate. Additional training is provided as necessary, particularly with respect to safeguarding. Trustees are encouraged to seek information and other appropriate training where this will facilitate the undertaking of their role.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 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.

This report was approved by the board of directors and trustees on 21 November 2024 and signed on its behalf.

.....
CATHERINE BENTLEY - Chair

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 7 to 17

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeds £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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

.....
Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Dated: 29 November 2024

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	132,785	161	132,946	12,139
Charitable activities	461,756	-	461,756	350,322
Investments	10,802	-	10,802	3,326
Other trading activities	4,996	-	4,996	4,663
Other income	-	-	-	28
Total income and endowments	<u>610,339</u>	<u>161</u>	<u>610,500</u>	<u>370,478</u>
Expenditure on:				
Raising funds	2,856	-	2,856	1,800
Charitable activities	404,018	161	404,179	354,628
Total resources expended	<u>406,874</u>	<u>161</u>	<u>407,035</u>	<u>356,428</u>
Net movement in funds	203,465	-	203,465	14,050
Total funds brought forward	£ 269,008	£ -	£ 269,008	254,958
Total funds carried forward	<u>£ 472,473</u>	<u>£ -</u>	<u>£ 472,473</u>	<u>£ 269,008</u>

All income and expenditure derive from continuing activities.

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance brought forward	269,008		221,926	
Surplus for the year	203,465		12,963	
Transfer from Transport Replacement Fund	-		33,032	
Transfer from BTSE Fund	-		1,087	
	<hr/>		<hr/>	
		472,473		269,008
Restricted Funds				
Donations and legacies	161		-	
Garden expenditure	(161)		-	
	<hr/>		<hr/>	
		-		-
Total funds at 31 March 2024		<hr/> <hr/>		<hr/> <hr/>
		£ 472,473		£ 269,008

COMPANY NUMBER: 7800233

AGE CONCERN ORPINGTON AND DISTRICT

BALANCE SHEET

AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
Tangible fixed assets					
Tangible assets	8		-		5
Current assets					
Debtors	9	9,804		18,355	
Bank accounts		485,824		322,407	
		<u>495,628</u>		<u>340,762</u>	
Creditors					
Amounts falling due within one year	10	23,155		71,759	
		<u>23,155</u>		<u>71,759</u>	
Net current assets			472,473		269,003
Total assets less current liabilities			<u>472,473</u>		<u>269,008</u>
Net assets			<u>£ 472,473</u>		<u>£ 269,008</u>
Capital funds					
Unrestricted funds			472,473		269,008
Total funds			<u>£ 472,473</u>		<u>£ 269,008</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 21 November 2024 and signed on their behalf.

.....
CATHERINE BENTLEY - Chair

The annexed notes form part of these financial statements.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. **Accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued in October 2019, (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

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

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Donated facilities and services are recognised as income, with an equivalent amount recognised as an expense in the SOFA, based on the open market value of the gift.

Income from trading activities includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable the income will be received and the amount can be measured reliably. If entitlement has not been met at the balance sheet date, the income is deferred.

Investment income is earned through the holding of bank deposits.

The charity benefits from the contribution of unpaid general volunteers, although this contribution has not been included in income as it can not be measured reliably.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure is recognised where there is a legal obligation to make payments to third parties, it is probable settlement will be required and the amount of the obligation can be measured reliably.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation and impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	33% straight line basis
------------------	-------------------------

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees to further the 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.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds are set out in the notes to the financial statements.

Leasing

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Pension costs

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

Fixtures and fittings

Expenditure on sundry fixtures and fittings is written off in the year of purchase.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Financial instruments

The charity has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently carried at amortised cost using the effective interest method.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

2. **Income**

	Unrestricted Funds 2024 £	Restricted Income Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Donations and legacies	132,785	161	132,946	12,139
	<u>132,785</u>	<u>161</u>	<u>132,946</u>	<u>12,139</u>
Charitable activities				
Personal Budget - managed	61,923	-	61,923	48,964
Learning difficulty clients	52,506	-	52,506	40,000
Meals receipts	80,371	-	80,371	69,363
Less: purchases	(23,389)	-	(23,389)	(17,308)
Hairdressing and chiropody rent	1,150	-	1,150	900
Private clients	197,761	-	197,761	175,872
Activities	8,959	-	8,959	7,820
Infection control supplement	26,850	-	26,850	23,490
Compensation from closure	53,045	-	53,045	-
Compensation shortfall charges	2,580	-	2,580	-
BTSE grant	-	-	-	1,221
	<u>461,756</u>	<u>-</u>	<u>461,756</u>	<u>350,322</u>
Other trading activities				
Fundraising events	4,996	-	4,996	4,663
	<u>4,996</u>	<u>-</u>	<u>4,996</u>	<u>4,663</u>
Investment income				
Bank interest receivable	10,802	-	10,802	3,326
	<u>10,802</u>	<u>-</u>	<u>10,802</u>	<u>3,326</u>
Other income				
Other income	-	-	-	28
	<u>-</u>	<u>-</u>	<u>-</u>	<u>28</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

3. **Expenditure on raising funds**

	2024	2024	2023
	£	£	£
Fundraising costs	2,408		1,740
Advertising and marketing	448		60
	<hr/>		<hr/>
		2,856	1,800
		<hr/> <hr/>	<hr/> <hr/>

4. **Expenditure on charitable activities**

	2024	2024	2023
	£	£	£
Carers' salaries and related costs	152,649		131,468
Catering salaries and related costs	21,944		27,613
Client entertainment and activities	1,465		1,308
Welfare	914		905
Transport running costs	-		1,052
Equipment maintenance	2,928		724
Staff training	990		809
Workshop expenses	-		134
Rent and building insurance	39,304		47,058
Lighting, heating and water	30,181		35,164
Repairs and property maintenance	516		661
Cleaning costs	2,489		1,919
Waste expenses	1,112		1,037
Office running costs	9,517		10,127
Legal and professional charges	9,860		2,714
Doubtful debts	980		284
Sundry expenses	108		113
Gardening	161		-
Entertainment and gifts	568		638
Recruitment advertising	119		627
Wages and salaries - administration	111,928		89,620
Employer's NIC - administration	6,052		4,374
Pension contributions - administration	5,889		4,403
Depreciation	-		3,296
Loss/(profit) on disposal of fixed assets	5		(14,588)
Accountancy	4,500		3,168
	<hr/>		<hr/>
		404,179	354,628
		<hr/> <hr/>	<hr/> <hr/>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

6. Profit before tax	2024	2023
	£	£
This is stated after charging:		
Accountancy	4,500	3,168
Depreciation of owned assets	-	3,296
Loss/(profit) on disposal of fixed assets	5	(14,588)
Pension costs	12,585	8,778
	<u>=====</u>	<u>=====</u>

7. Staff costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2024	2023
Administration	6	6
Carers	12	14
Catering	2	2
	<u>20</u>	<u>22</u>
	<u>=====</u>	<u>=====</u>

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	274,189	240,485
Social security	11,688	8,215
Other pension costs	12,585	8,778
	<u>£298,462</u>	<u>£ 257,478</u>
	<u>=====</u>	<u>=====</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

8. **Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Total £
Cost:			
At 1 April 2023	14,373	7,110	21,483
Disposals	(14,373)	-	(14,373)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	7,110	7,110
	<hr/>	<hr/>	<hr/>
Depreciation:			
At 1 April 2023	14,368	7,110	21,478
On disposals	(14,368)	-	(14,368)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	7,110	7,110
	<hr/>	<hr/>	<hr/>
Net book value:			
At 31 March 2024	£ -	£ -	£ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	£ 5	£ -	£ 5
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. **Debtors and prepayments**

Amounts falling due within one year:

	2024 £	2023 £
Prepayments and accrued income	4,009	853
Other debtors	5,795	17,502
	<hr/>	<hr/>
	£ 9,804	£18,355
	<hr/> <hr/>	<hr/> <hr/>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

10. **Creditors**

Amounts falling due within one year:-

	2024	2023
	£	£
Other creditors	10,754	17,055
Accruals	12,401	54,704
	<u>£ 23,155</u>	<u>£ 71,759</u>

11. **Related party transactions**

The trustees do not receive remuneration, benefits or expenses from the charity.

12. **Financial Commitments**

The charity had total commitments at the balance sheet date of £3,750 (2023: £4,824).

13. **Restricted Funds**

Donations of £5,350 received during the financial year are to be spent on the garden. Garden expenditure in the year amounted to £161 and £6,589 is carried forward as a creditor at 31st March 2024 (2023: £1,400).

A donation of £58 received for client entertainment has been carried forward as a creditor at 31st March 2024 (2023: £Nil)

AGE CONCERN ORPINGTON AND DISTRICT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£	£	£	£
Turnover				
Donations and legacies		132,785		12,139
Personal Budget - managed		61,923		48,964
Learning difficulty clients		52,506		40,000
Meals receipts		80,371		69,363
Less: purchases		(23,389)		(17,308)
Hairdressing and chiropody rent		1,150		900
Private clients		197,761		175,872
Activities		8,959		7,820
Infection control supplement		26,850		23,490
Compensation from closure		53,045		-
Compensation shortfall charges		2,580		-
Restricted Funds income		161		1,221
Fundraising events		4,996		4,663
Bank interest receivable		10,802		3,326
Other income		-		28
		<hr/>		<hr/>
		610,500		370,478
Resources Expended				
Staff costs - administration	123,869		98,397	
Fundraising costs	2,408		1,740	
Advertising and marketing	448		60	
Carers' salaries and related costs	152,649		131,468	
Catering salaries and related costs	21,944		27,613	
Client entertainment and activities	1,465		1,308	
Welfare	914		905	
Transport running costs	-		1,052	
Equipment maintenance	2,928		724	
Staff training	990		809	
Restricted Funds expenditure	161		134	
Rent and building insurance	39,304		47,058	
Lighting, heating and water	30,181		35,164	
Repairs and property maintenance	516		661	
Cleaning costs	2,489		1,919	
Waste expenses	1,112		1,037	
Office running costs	9,517		10,127	
Legal and professional charges	9,860		2,714	
Doubtful debts	980		284	
Sundry expenses	108		113	
Entertainment and gifts	568		638	
Recruitment advertising	119		627	
Accountancy charges	4,500		3,168	
Depreciation	-		3,296	
Loss/(profit) on disposal of fixed assets	5		(14,588)	
		<hr/>		<hr/>
		(407,035)		(356,428)
Net income over expenditure for the year		<hr/> <hr/>		<hr/> <hr/>
		£ 203,465		£ 14,050

AGE CONCERN ORPINGTON & DISTRICT

England & Wales - Charity number 1148958

Accounts

COMPANY NUMBER: 7800233

CHARITY REGISTERED NUMBER: 1148958

AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

KEMPTON EMSDEN & CO.
CHARTERED ACCOUNTANTS
34 NAPIER ROAD
BROMLEY
KENT
BR2 9JA

AGE CONCERN ORPINGTON AND DISTRICT
LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 7800233

Registered Charity Number: 1148958

Chair: Ms C.M. Bentley

Treasurer: Mr B.J. Tanner

Directors and Trustees Ms C.M. Bentley
Mr.D.Moore - resigned 01.07.2023
Mr K. Evans
Mrs A.J. Custis - resigned 03.12.2022
Mrs L. Price
Mrs K.J. Murray - resigned 21.07.2023
Ms G. Clark
Mr B.J. Tanner - appointed 3.11.2022

Registered Office: The Saxon Centre,
Lych Gate Road,
Orpington,
Kent.
BR6 0TJ

Accountants: Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Bankers: Lloyds Bank PLC,
High Street,
Orpington,
Kent,
BR6 0LJ

Santander UK PLC,
High Street,
Orpington,
Kent,
BR6 0NP

AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2023

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AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Chair's Report

This report marks 10 years since Age Concern Orpington and District became a charitable company and took on full responsibility for providing day care services for the elderly at the Saxon Day Centre. This change was prompted by changes to the Health and Social Care Act in 2014 which changed the way that those attending the centre are funded. The immediate effect was to significantly reduce the number of clients referred by social services, resulting in numbers attending dropping by almost two thirds over the next two years, with consequential loss in income for the charity.

Since that time, the charity, its trustees, employees and all those who volunteer at the centre have worked tirelessly to continue the work of the charity and, in spite of significant set-backs, client numbers are now similar to those in 2013. The major difference is that two thirds of day care sessions attended in the last financial year are self-funded rather than via local council funding.

This year has seen the charity focus on achieving a financial balance by increasing client numbers to eliminate the need to rely on external funding, grants and donations to underpin the day care service. This would have been possible but was hampered by intermittent and unforeseen closures during the winter, because of failures to heating and hot water supplies. A temporary solution has been made but further work will be required to ensure a robust heating system for the building.

The charity is confident that there is a growing demand for the day care service. However, there are challenges ahead. Fees paid on behalf of clients referred by social services do not cover the costs of care. The lease on the centre has expired and a temporary arrangement is in place whilst a new lease is agreed. A major programme of maintenance and repair work at the centre is also proposed by our landlord, the local council, and this will require the day care service to close for a period. All this leads to uncertainty but the charity is determined to find a way to ensure that our services remain available to those who can benefit.

We continue to be supported by volunteers: those who offer their time to work alongside staff to ensure that clients enjoy their time at the centre; as well as those who join the board of trustees. We confirmed our new treasurer at the AGM in November 2022 and since then, although three trustees have stepped down, including Dennis Moore, to whom we are indebted for his 31 years of service, 4 new members have applied to join.

Objectives and Activities

Age Concern Orpington is a voluntary organisation and is committed to improving the quality of life of all older people and promoting their rights as active, involved and equal citizens. We believe the older people in our community should be able to lead healthy and fulfilled lives, have access to high quality services and the opportunity to shape their own future. We feel that it is our role to help them achieve these goals. We aim to promote and encourage the wellbeing of the older members of our community and to help make their lives more secure, dignified and enjoyable.

We aim to achieve these objectives by offering thriving and affordable day care at the Saxon Day Centre and by providing valued services which meet the needs of older people, including those who may be physically or mentally frail, in the Orpington & District community.

Our vision is to maintain and extend our offer beyond the day care centre to provide valued services that meet the demand of older people living in Orpington and nearby communities.

Our mission is to provide high quality, dignified care and a range of person-centred activities, at an affordable price, that support the physical and mental well-being of our clients by reducing loneliness and enabling individuals to maintain their independence within a safe environment

Day Care Services are provided for our clients each weekday at the Saxon Day Centre by a team of qualified staff, aided by a dedicated group of volunteers and led by the Centre Manager. Overall Age Concern Orpington employs 18 members of staff including the Manager and Assistant Manager, with dedicated staff providing Care, Catering and Administrative support.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

We aim to provide clients with an environment that is safe, friendly, caring and stimulating. With other members, new friendships are forged and new shared experiences undertaken. For the lonely or isolated we provide company and an opportunity to learn new skills, relive and share memories and participate in gentle exercise classes to assist with mobility. For clients with higher dependency, we offer assisted personal care and for those needing additional support, help as required with feeding and moving. We aim to offer an environment that encourages the clients to actively contribute to their own wellbeing and, by doing so, delay as far as possible, onset of further mental and physical deterioration.

We provide hot lunches for all clients and sandwiches to take home for those who request this service. All meals are prepared by our dedicated team of catering staff in our on-site kitchen.

The services and support we provide are for the public benefit and are available to all members of the local community. Clients may be referred to us via social services or attend as self-funded clients. No one is prevented from attending by reason of age, gender, race, disability, sexual orientation or religious belief.

Meetings of the Board of Trustees are used to review the methods employed to achieve our aims and to consider changes as appropriate. Our client base is recruited from the elderly physically frail and/or those suffering from mental frailty and dementia. This is a challenging group and high levels of care and understanding are required to ensure that their time at the Centre is well spent and rewarding. To this aim, we adopt and maintain high levels of training and supervision for both staff and volunteers.

The Trustees, in conjunction with the Centre Manager, consider how planned activities will contribute to the aims and objectives they have set. The Centre Manager is responsible for the day to day running of the Saxon Day Centre and with their team, for daily implementation of activities.

Achievements and Performance

The decision taken by the board last year to focus on core activities of providing day care has proved successful. The service continues to be in demand and having achieved 35 clients per day, the board set a target of 42 clients per day for this financial year. To enable this, 2 additional care staff were recruited to ensure that the level of care and activities provided to the clients is maintained. The income generated by additional clients has been used to buffer the charity against rising staff and heating costs.

The charity continues to recruit volunteers, including members of the board which has increased in size, with the current board of trustees having one more member than this time last year.

The charity has also reviewed its use of technology and invested in new computers and payment systems to facilitate administrative tasks. Money raised by the disposal of our minibuses and other donations have been ploughed into the day to day running of the charity. A defibrillator was donated to the charity and staff have been trained in its operation.

The proposed redevelopment that would have included a new facility to replace the Saxon Centre was cancelled in 2022. Furthermore, a containerised boiler which would have addressed issues with the heating and hot water supplies to the building did not go ahead. As winter progressed, failures to the heating and hot water supplies led to intermittent closures of the centre and suspension of the day care service, often with little or no notice. In February 2023 a further 4-week closure was required for our landlord to install a small, dedicated boiler for the building. It is hoped that this will be sufficient for the coming winter period. Each closure affects the clients and their family members and carers and the staff have worked diligently to keep everyone informed and to mitigate impact, where possible and to ensure that any drop in attendances following closures were kept to a minimum. Unfortunately, issues with equipment and utilities supplies have also meant that the hairdressing service is currently suspended.

The charity approached our landlord, the local council, in good time, in Oct 2022, to discuss renewal of the lease on the building which was due to expire on 31st March 23. No response was given until February 2023 when the charity was informed that the council had authorised a borough wide project to carry out repair and maintenance to council owned buildings that had fallen into disrepair. We were pleased to note that the Saxon Centre had been prioritised for this work in recognition of the service and benefit we provide to the community, however was not possible to identify an alternative location from which the service might operate during the works and so a further temporary closure is

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

envisaged. No dates have been confirmed for the works and an interim tenancy agreement has been put in place prior to agreement for a new lease, the terms of which are expected to include a significant rent increase and new responsibilities and costs for building maintenance and repair. The council have offered to cover closure and other costs incurred by charity related to the works. The charity continues to look at alternative support we might provide to clients during closure.

In view of the uncertainty for clients, arising from heating issues, proposed repair and maintenance work and new lease, and in recognition of the hardship caused by sharp increases to the cost of living, the charity decided early in 2023, to postpone increases in charges made for services received. However, it is a continuing issue that fees received from the council for clients referred by social services do not meet the costs of care, even for a not-for-profit organisation such as our own and we recognise that extending existing charges and income levels is not sustainable and action will be required in 2023-24.

Financial Review

Financial Position

In the previous financial year 2021/22, we ended the year well as the impact of covid became less severe and attendance levels picked up. This trend was mostly continued during 2022/23, but the major challenge was the unreliability of the heating system. This is provided via a District Heating arrangement serving other public buildings in Orpington via a central boiler which is managed and maintained by Bromley Council. Due to the failure of this system we were forced to close the centre for a significant period during the winter. We have agreed to receive compensation from LB Bromley for this failure. This matter has not been recognised in the 2022/23 accounts as the exact amount and timing of receipt of the compensation was uncertain. This will therefore benefit the organisation in the 2023/24 accounts.

Another significant matter was the disposal of our two vehicles as we are no longer providing a transport service. In the first instance we needed to use the proceeds to remove the asset (value of the vehicles) from the balance sheet, but this left a sum of £14,588 as profit on disposal.

Overall we finished the year with a small surplus which we are reinvesting in our services. Coincidentally this was a similar amount to the profit on the vehicles, which was a once only event. That means that we effectively broke even on income and expenditure on a continuing basis.

We were also advised by the council of a review of their operational properties, including the Saxon Centre, with works of repair and maintenance taking place. This will figure in next year's financial review.

Reserves Policy

Why do we need to hold reserves?

Until recently our major unpredictable financial figure has been the client income we receive, dependent on how many service users we attract to the centre. Over the past year, however, our dealings with Bromley Council as our landlord has become very significant.

The council is now taking a more market based and commercial approach to its relationship with tenants and this means that our rent, under a new lease, and associated maintenance and insurance costs will increase substantially. We do not hold enough information to predict these with certainty at present.

What level of reserves do we need to hold?

This is always a difficult question for charities and other bodies. Our annual expenditure is around £370,000 and at 31 March 2023 we held reserves of £269,000. That meant that we were holding 8.5 months' worth of expenditure as reserves, which is probably a bit more than most charities would hold. However, because of the increased costs referred to above, our latest financial projections show that our reserves are likely to decline on a continuing basis.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

It will be necessary to monitor our finances very closely and to consider what options may be available to hopefully stabilise the position. Until we are in that situation it will be very difficult to formulate a clear reserves policy. However, trustees would emphasise that our forward projections, if our assumptions are correct, indicate that the situation is unlikely to become critical within the next two years. We would, however, wish to start to take corrective action much sooner than this, but it is likely to be challenging. We wish to emphasise strongly that we are presenting this report and accounts on a going concern basis.

Structure, Governance and Management

Governing document

Age Concern Orpington & District is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 6th October 2011. It is a charity, registered with the Charity Commission on 14th September 2012. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Organisation

The board of trustees administers the charity and normally meets every 1-2 months to consider items relating to the aims and objectives of the charity and to address issues or items brought to its attention by the Centre Manager, board members or other groups or individuals, as appropriate. In addition to the Chair of Trustees, a member holds the position of Treasurer. The board may appoint special or standing committees as required.

The Day Centre Manager is employed by the charity to manage the day-to-day running of the Saxon Day Centre and may at the discretion of the board, have the right to attend, comment, advise and make recommendations but not to vote at meetings of the board.

Appointment of Trustees

The Board of Trustees is made up of volunteers from the local community and beyond who wish to contribute and who have experience and skills which can enable and support Age Concern Orpington and District to achieve its aims and objectives.

Individuals wishing to become trustees of Age Concern Orpington & District are guided through the aims and objectives of the charity, usually by a senior or experienced member of the board. They are also encouraged to read "The Essential Trustee", a guidance document issued by the Charity Commission and are asked to spend some time volunteering at the Saxon Day Centre so that they can familiarise themselves with the activities which take place there. They are invited to attend one or more board meetings as an observer or co-opted member and to formally introduce themselves to the other board members, however until they are formally appointed to the board, they do not have voting rights. New members are typically appointed as Trustees at the Annual General Meeting however they may be appointed at an Extraordinary General Meeting if appropriate. Additional training is provided as necessary, particularly with respect to safeguarding. Trustees are encouraged to seek information and other appropriate training where this will facilitate the undertaking of their role.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 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.

This report was approved by the board of directors and trustees on

2023 and signed on its behalf.

.....
CATHERINE BENTLEY - Chair

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeds £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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

.....
Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Dated: 2023

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	12,139	-	12,139	65,928
Charitable activities	349,101	1,221	350,322	234,683
Investments	3,326	-	3,326	1,148
Other trading activities	4,663	-	4,663	1,390
Other income	28	-	28	64
Total income and endowments	<u>369,257</u>	<u>1,221</u>	<u>370,478</u>	<u>303,213</u>
Expenditure on:				
Raising funds	1,800	-	1,800	746
Charitable activities	354,494	134	354,628	316,776
Other	-	-	-	-
Total resources expended	<u>356,294</u>	<u>134</u>	<u>356,428</u>	<u>317,522</u>
Net movement in funds	12,963	1,087	14,050	(14,309)
Gross transfers between funds	1,087	(1,087)	-	-
Total funds brought forward	<u>£254,958</u>	<u>£ -</u>	<u>£254,958</u>	<u>269,267</u>
Total funds carried forward	<u><u>£269,008</u></u>	<u><u>£ -</u></u>	<u><u>£269,008</u></u>	<u><u>£254,958</u></u>

All income and expenditure derive from continuing activities.

AGE CONCERN ORPINGTON AND DISTRICT
STATEMENT OF FINANCIAL ACTIVITIES
DETAILED ANALYSIS OF MOVEMENTS IN FUNDS
FOR THE YEAR ENDED 31 MARCH 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance brought forward	221,926		236,235	
Surplus/(deficit) for the year	12,963		(27,730)	
Transfer from Transport Replacement Fund	33,032		-	
Transfer from Restricted Funds	1,087		13,421	
	<hr/>		<hr/>	
Balance carried forward		269,008		221,926
 Transport Replacement Fund				
Balance brought forward	33,032		33,032	
Transfer to General Fund	(33,032)		-	
	<hr/>		<hr/>	
Balance carried forward		-		33,032
 Restricted Funds				
National Lottery Community Fund grant	-		4,786	
PPE and consumables	-		(165)	
Transfer to General Fund	-		(4,621)	
	<hr/>	-	<hr/>	-
BTSE Fund grant	1,221		9,217	
Workshop equipment	(134)		(417)	
Transfer to General Fund	(1,087)		(8,800)	
	<hr/>	-	<hr/>	-
Community Links Fund grant	-		764	
KOMP equipment	-		(764)	
	<hr/>	-	<hr/>	-
Adult Social Care Infection Control Fund grant	-		2,000	
Deep cleaning	-		(2,000)	
	<hr/>	-	<hr/>	-
Total funds at 31st March 2023		<hr/> <hr/> £269,008		<hr/> <hr/> £254,958

COMPANY NUMBER: 7800233

AGE CONCERN ORPINGTON AND DISTRICT

BALANCE SHEET

AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Tangible fixed assets					
Tangible assets	7		5		14,563
Current assets					
Debtors	8	18,355		20,166	
Bank accounts		322,407		259,669	
		<u>340,762</u>		<u>279,835</u>	
Creditors					
Amounts falling due within one year	9	71,759		39,440	
Net current assets			269,003		240,395
Total assets less current liabilities			<u>269,008</u>		<u>254,958</u>
Net assets			<u>£269,008</u>		<u>£254,958</u>
Capital funds					
Unrestricted funds			269,008		254,958
Total funds			<u>£269,008</u>		<u>£254,958</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 2023 and signed on their behalf.

.....
CATHERINE BENTLEY - Chair

The annexed notes form part of these financial statements.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. **Accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued in October 2019, (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

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

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Donated facilities and services are recognised as income, with an equivalent amount recognised as an expense in the SOFA, based on the open market value of the gift. The market rate rental charge on the premises used by the charity was waived in the year to 31 March 2022 and £43,239 was treated both as a donation and rent payable.

Income from trading activities includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable the income will be received and the amount can be measured reliably. If entitlement has not been met at the balance sheet date, the income is deferred.

Investment income is earned through the holding of bank deposits.

The charity benefits from the contribution of unpaid general volunteers, although this contribution has not been included in income as it cannot be measured reliably.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Expenditure is recognised where there is a legal obligation to make payments to third parties, it is probable settlement will be required and the amount of the obligation can be measured reliably.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation and impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	25% reducing balance basis
Office equipment	33% straight line basis

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees to further the 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.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds are set out in the notes to the financial statements.

Leasing

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Pension costs

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

Fixtures and fittings

Expenditure on sundry fixtures and fittings is written off in the year of purchase.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Financial instruments

The charity has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently carried at amortised cost using the effective interest method.

2. **Income**

	Unrestricted Funds 2023 £	Restricted Income Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies				
Donations and legacies	12,139	-	12,139	65,928
	<u>12,139</u>	<u>-</u>	<u>12,139</u>	<u>65,928</u>
Charitable activities				
Personal Budget - managed	48,964	-	48,964	20,051
Learning difficulty clients	40,000	-	40,000	10,300
Meals receipts	69,363	-	69,363	43,173
Less: purchases	(17,308)	-	(17,308)	(10,876)
Hairdressing and chiropody rent	900	-	900	725
Private clients	175,872	-	175,872	115,963
Activities	7,820	-	7,820	5,300
Job Retention Scheme grants	-	-	-	14,392
Local authority grants	-	-	-	3,000
Covid 19 supplement	23,490	-	23,490	15,888
National Lottery Community Fund grant	-	-	-	4,786
BTSE grant	-	1,221	1,221	9,981
ASCIC grant	-	-	-	2,000
	<u>349,101</u>	<u>1,221</u>	<u>350,322</u>	<u>234,683</u>
Other trading activities				
Fundraising events	4,663	-	4,663	1,390
	<u>4,663</u>	<u>-</u>	<u>4,663</u>	<u>1,390</u>
Investment income				
Bank interest received	3,326	-	3,326	1,148
	<u>3,326</u>	<u>-</u>	<u>3,326</u>	<u>1,148</u>
Other income				
Other income	28	-	28	64
	<u>28</u>	<u>-</u>	<u>28</u>	<u>64</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

3. Expenditure on raising funds	2023	2023	2022
	£	£	£
Fundraising costs	1,740		723
Advertising and marketing	60		23
	<hr/>		<hr/>
		1,800	746
		<hr/> <hr/>	<hr/> <hr/>
4. Expenditure on charitable activities	2023	2023	2022
	£	£	£
Carers' salaries and related costs	131,468		98,031
Catering salaries and related costs	27,613		27,490
Rent	47,058		43,239
Lighting, heating and water	35,164		25,444
Repairs and property maintenance	661		506
Cleaning costs	1,919		637
Waste expenses	1,037		981
Office running costs	10,127		9,104
Legal and professional charges	2,714		3,502
Doubtful debts	284		199
Sundry expenses	113		229
Entertainment and gifts	638		554
Recruitment advertising	627		331
Wages and salaries - administration	89,620		81,340
Employer's NIC - administration	4,374		2,162
Pension contributions - administration	4,403		4,213
Depreciation	3,296		7,050
Profit on disposal of fixed assets	(14,588)		-
Accountancy	3,168		3,096
Entertainment and activities	1,308		524
Welfare	905		1,681
Transport running costs	1,052		1,701
Equipment maintenance	724		1,072
Staff training	809		344
PPE and consumables	-		165
Workshop expenses	134		1,181
Deep cleaning	-		2,000
	<hr/>		<hr/>
		354,628	316,776
		<hr/> <hr/>	<hr/> <hr/>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

5. **Profit before tax**

	2023	2022
	£	£
This is stated after charging:		
Accountancy	3,168	3,096
Depreciation of owned assets	3,296	7,050
Profit on disposal of fixed assets	(14,588)	-
Pension costs	8,778	7,354
	<u>8,778</u>	<u>7,354</u>

6. **Staff costs**

The average number of persons employed by the company, including directors, during the year was as follows:

	2023	2022
Administration	6	5
Carers	14	12
Catering	2	3
	<u>22</u>	<u>20</u>

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	240,485	199,507
Social security	8,215	6,375
Other pension costs	8,778	7,354
	<u>£257,478</u>	<u>£213,236</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

7. **Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Total £
Cost:			
At 1 April 2022	14,373	70,180	84,553
Disposals	-	(63,070)	(63,070)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	14,373	7,110	21,483
	<hr/>	<hr/>	<hr/>
Depreciation:			
At 1 April 2022	12,572	57,418	69,990
Charge for the year	1,796	1,500	3,296
On disposals	-	(51,808)	(51,808)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	14,368	7,110	21,478
	<hr/>	<hr/>	<hr/>
Net book value:			
At 31 March 2023	£ 5	£ -	£ 5
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	£ 1,801	£ 12,762	£ 14,563
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8. **Debtors and prepayments**

Amounts falling due within one year:

	2023 £	2022 £
Prepayments	853	2,203
Other debtors	17,502	17,963
	<hr/>	<hr/>
	£18,355	£20,166
	<hr/> <hr/>	<hr/> <hr/>

9. **Creditors**

Amounts falling due within one year:-

	2023 £	2022 £
Other creditors	17,055	15,627
Accruals	54,704	23,813
	<hr/>	<hr/>
	£ 71,759	£ 39,440
	<hr/> <hr/>	<hr/> <hr/>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

10. Related party transactions

The trustees do not receive remuneration, benefits or expenses from the charity.

11. Financial Commitments

The charity had total commitments at the balance sheet date of £4,824 (2022: £25,877).

12. Restricted Funds

The Bromley Third Sector Enterprise Fund grant in respect of sheds activities, carried forward at 31 March 2022 in the sum of £1,221, was spent in the year to 31 March 2023.

The Bromley Community Links grant was repaid during the financial year.

Donations of £1,400 received during the year to be spent on the garden have been carried forward as a creditor at 31 March 2023.

13. Designated Funds

Following the disposal of the charity's two vehicles, the Transport Replacement Fund was transferred to the Day Centre General Fund.

AGE CONCERN ORPINGTON AND DISTRICT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	2023		2022	
	£	£	£	£
Turnover				
Donations and legacies		12,139		65,928
Personal Budget - managed		48,964		20,051
Learning difficulty clients		40,000		10,300
Meals receipts		69,363		43,173
Less: purchases		(17,308)		(10,876)
Hairdressing and chiropody rent		900		725
Private clients		175,872		115,963
Activities		7,820		5,300
Job Retention Scheme grants		-		14,392
Local authority grants		-		3,000
Covid 19 supplement		23,490		15,888
Restricted Funds grants		1,221		16,767
Fundraising events		4,663		1,390
Bank interest received		3,326		1,148
Other income		28		64
		<hr/>		<hr/>
		370,478		303,213
Resources Expended				
Staff costs - administration	98,397		87,715	
Fundraising costs	1,740		723	
Advertising and marketing	60		23	
Carers' salaries and related costs	131,468		98,031	
Catering salaries and related costs	27,613		27,490	
Entertainment	1,308		524	
Welfare	905		1,681	
Transport running costs	1,052		1,701	
Equipment maintenance	724		1,072	
Staff training	809		344	
Restricted Funds expenditure	134		3,346	
Rent	47,058		43,239	
Lighting, heating and water	35,164		25,444	
Repairs and property maintenance	661		506	
Cleaning costs	1,919		637	
Waste expenses	1,037		981	
Office running costs	10,127		9,104	
Legal and professional charges	2,714		3,502	
Doubtful debts	284		199	
Sundry expenses	113		229	
Entertainment and gifts	638		554	
Recruitment advertising	627		331	
Accountancy charges	3,168		3,096	
Depreciation	3,296		7,050	
Profit on disposal of fixed asset	(14,588)		-	
		<hr/>		<hr/>
		(356,428)		(317,522)
Net income over expenditure for the year		<hr/> <hr/>		<hr/> <hr/>
		£ 14,050		£ (14,309)

AGE CONCERN ORPINGTON & DISTRICT

England & Wales - Charity number 1148958

Accounts

COMPANY NUMBER: 7800233

CHARITY REGISTERED NUMBER: 1148958

AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

KEMPTON EMSDEN & CO.
CHARTERED ACCOUNTANTS
34 NAPIER ROAD
BROMLEY
KENT
BR2 9JA

AGE CONCERN ORPINGTON AND DISTRICT
LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 7800233

Registered Charity Number: 1148958

Chair: Mr. D.E.Moore - resigned 2.12.2021
Ms C.M. Bentley - appointed 2.12.2021

Treasurer: Mr D.L. Leal - resigned 31.3.2022

Directors and Trustees: Ms C.M. Bentley
Mr D.E. Moore
Mr D.L. Leal - resigned 31.3.2022
Mr K. Evans
Mrs A.J. Custis
Mrs L. Price
Mrs K.J. Murray - appointed 2.9.2021
Ms G. Clark - appointed 2.12.2021

Registered Office: The Saxon Centre,
Lych Gate Road,
Orpington,
Kent.
BR6 0TJ

Accountants: Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Bankers: Lloyds Bank PLC,
High Street,
Orpington,
Kent,
BR6 0LJ

Santander UK PLC,
High Street,
Orpington,
Kent,
BR6 0NP

AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2022

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AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102), (effective 1 January 2019), in preparing the annual report and financial statements of the charity.

Chair's Report

The charity has endured another difficult year but as a result of the hard work and dedication of the Day Centre Manager and her team of staff and volunteers, supported by the Board of Trustees, we have been able to meet the challenges and continue to provide much valued day care services to the elderly in the local community.

Covid infections continue to have an impact on the charity, its services and staff. Illness as well as ongoing infection prevention and control measures have stretched resources and affected staff wellbeing. Staff recruitment and retention remains a challenge and we are grateful to our staff for their hard work, sometimes in challenging circumstances, which ensures that clients are kept safe and enjoy their time at the centre. This contribution is clearly reflected by the popularity of the centre and its services such that client numbers are now almost back to pre-pandemic levels. Furthermore, the trustees agree that even in these challenging times, staff numbers should be increased to support and expand the services provided.

The work of the Saxon Day Care Centre is assisted by volunteers. Some returned after lockdown but others, for various reasons, were unable to do so. The centre continues to work to attract new volunteers and we are grateful to all those who have and do give their time freely for the benefit of others.

Two new trustees were appointed to the board in 2021. Kerry Murray and Gerry Clark both bring experience of working in different aspects of social care. Additionally, two prospective trustees, with experience in fundraising and accountancy, respectively, were co-opted to the board in May 2022. This was particularly fortuitous as the treasurer had tendered their resignation unexpectedly in February 2022. We are very fortunate to have a committed and active Board of Trustees, who, with input from staff, stepped in at short notice to provide interim cover and continuity.

Finally, I wish to thank Dennis Moore, our long-standing leader and stalwart of the Board of Trustees, who stepped down as Chair in December 2021. Dennis completed 30 years as a trustee of the charity in March 2022 and has been recognised on several occasions for his contribution to volunteering. His knowledge, experience and the continuity he provides across all activities of the charity is highly valued and I/we are happy that he will continue as part of the team, both in his role as a trustee and as a volunteer supporting clients attending the centre.

Objectives and Activities

Age Concern Orpington and District is a voluntary organisation and is committed to improving the quality of life of all older people and promoting their rights as active, involved and equal citizens. We believe the older people in our community should be able to lead healthy and fulfilled lives, have access to high quality services and the opportunity to shape their own future. We feel that it is our role to help them achieve these goals. We aim to promote and encourage the wellbeing of the older members of our community and to help make their lives more secure, dignified and enjoyable.

We aim to achieve these objectives by offering thriving and affordable day care at the Saxon Day Centre and by providing valued services which meet the needs of older people, including those who may be physically or mentally frail, in the Orpington and District community.

Our vision is to maintain and extend our offer beyond the day care centre to provide valued services that meet the demand of older people living in Orpington and nearby communities.

Our mission is to provide high quality, dignified care and a range of person-centred activities, at an affordable price, that support the physical and mental well-being of our clients by reducing loneliness and enabling individuals to maintain their independence within a safe environment.

Day Care Services are provided for our clients each weekday at the Saxon Day Centre by a team of qualified staff, aided by a dedicated group of volunteers and led by the Centre Manager. Overall Age Concern Orpington and District employs 16 members of staff including the Manager and Assistant Manager, with dedicated staff providing Care, Catering and Administrative support.

AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

We aim to provide clients with an environment that is safe, friendly, caring and stimulating. With other members, new friendships are forged and new shared experiences undertaken. For the lonely or isolated we provide company and an opportunity to learn new skills, relive and share memories and participate in gentle exercise classes to assist with mobility. For clients with higher dependency, we offer assisted personal care and for those needing additional support, help as required with feeding and moving. We aim to offer an environment that encourages the clients to actively contribute to their own wellbeing and, by doing so, delay as far as possible, onset of further mental and physical deterioration.

We provide hot lunches for all clients and sandwiches to take home for those who request this service. All meals are prepared by our dedicated team of catering staff in our on-site kitchen.

The services and support we provide are for the public benefit and are available to all members of the local community. Clients may be referred to us via social services or attend as self-funded clients. No one is prevented from attending by reason of age, gender, race, disability, sexual orientation or religious belief.

Meetings of the Board of Trustees are used to review the methods employed to achieve our aims and to consider changes as appropriate. Our client base is recruited from the elderly physically frail and/or those suffering from mental frailty and dementia. This is a challenging group and high levels of care and understanding are required to ensure that their time at the Centre is well spent and rewarding. To this aim, we adopt and maintain high levels of training and supervision for both staff and volunteers.

The Trustees, in conjunction with the Centre Manager, consider how planned activities will contribute to the aims and objectives they have set. The Centre Manager is responsible for the day to day running of the Saxon Day Centre and with their team, for daily implementation of activities.

Achievements and Performance

The Covid 19 pandemic has continued to impact the work of the charity throughout this year with the Saxon Day Care Centre remaining closed until 17th May 2022. Work to refurbish the centre for Covid-safe working had been ongoing during lockdown but in addition, prior to reopening, a significant package of work was undertaken for staff to update their training and complete reviews for clients wishing to return to, or take up, the day care service.

Client numbers were initially limited to 15 per day but have steadily increased as permitted by government guidelines, reaching a target of 35 clients per day by the end of the financial year. This reflects the need for day care in the community and the reputation of the Saxon Day Centre for delivering a valued service. The Manager and her team have worked hard throughout to ensure that clients continue to enjoy their visits to the centre, even whilst restrictions such as social distancing and other infection control measures are in place.

The main focus for the charity continues to be day care services for the elderly but in addition a number of proposals have been evaluated to generate further income by expanding the use of the building and providing additional services that provide a benefit for the community. In the last year this has included extending day care services to individuals with learning difficulties and providing a room to another charity that operates a nail cutting service.

The Saxon Day Centre operates from a building that was part of a larger complex of buildings opened in the 1980s, with some services, notably heating and hot water, provided to the centre. More recently parts of the facility have begun to fail and on occasion this has resulted in the centre having to close to clients at short notice with the result of loss of income to the charity and inconvenience to clients. A medium-term plan will provide a dedicated boiler for the centre but in the long term it is hoped that a new day care centre will be built as part of a redevelopment project in the town. During this year the centre manager and trustees have been consulted and have been able to contribute to the design of a new facility that will ensure that it will meet the needs of clients and the community.

The charity owns two minibuses that were used to provide transport to clients. Restrictions in place during the pandemic meant that it was initially not possible to provide this service. This has not impacted access to day care services as clients have been able to find alternatives and make their own way to the centre. Consequently, and after much consideration of the costs and benefits, the charity decided in March 2022 that it would no longer provide a minibus service.

Two long term members of staff retired this year and recruitment and retention of staff, in particular care staff, remains a challenge. Nonetheless, the charity has moved to increase overall headcount and positions continue to be filled. A reduced number of volunteers returned to the centre after it reopened and efforts continue to recruit new volunteers.

AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The charity has increased its use of recruitment and community websites and social media, with some success, to publicise the centre and encourage applications from both potential staff and volunteers.

Dennis Moore stepped down as Chair of Trustees in December. He has been a trustee of the charity for 30 years.

Dave Leal stepped down as Treasurer and also resigned from the board from the end of March 2022. A replacement Treasurer, and potential trustee, was quickly recruited from outside the charity and is currently co-opted to the board in this role.

Two new trustees joined the board this year, each having considerable experience in different aspects of social care. A further prospective trustee who has considerable experience of fundraising has also been co-opted to the board.

Financial Review

Financial position.

The charity has endured another difficult year. Limited client numbers, as a result of restrictions imposed in response to the Covid-19 pandemic, meant that the centre ran a deficit for much of the year. Unexpected closures during the winter period, due to problems with heating and hot water supplies to the centre added to this and anticipated increases in overall costs, together with an expectation that the income generated by the day care service, especially that funded by the local council, will be less than the cost of providing the service, is of great concern to the charity. However, the board agrees that day care services provided at the Saxon Day Centre continue to meet the objectives of the charity and contribute an important benefit to the wellbeing of the elderly in and around Orpington and have determined that further, monitored use of reserves is warranted to ensure that this service, the last of its kind remaining in the local area, might continue.

Funds have been made available by the charity, nonetheless, without additional external funding and donations, including a rent waiver for the year from our landlord, financial losses for the year ending 31st March 2022 would have been much greater.

Reserves policy

The use of reserves is under review by the trustees. The total amount of unrestricted cash funds currently held by ACO as of the end of the financial year 31st March 2022 is £254 958. ACO does not hold any property at this time.

The principal allocation of reserves for £50 000, is to cover losses which are anticipated for the 2022-23 financial year. £50 000 has been set aside in case of a total unexpected reduction in income for up to 2 months which cannot be mitigated without jeopardising the ability to continue to provide day care services. Further contingencies have been set aside to cover such as: possible relocation of the Centre if the building lease is not renewed in 2023 (£25 000); the cost of permanently closing the Centre (£65 000) and additional or unexpected staff costs (£15 000) and professional or legal costs (£10 000). Additionally, amounts have been considered to cover costs of increasing or extending services (£25 000), including funds for equipment and facilities (£30 000). The total amount of reserves held as of 31st March 2022 is less than the cost of all of the potential uses of available funds (£270 000). However as some of the scenarios considered are mutually exclusive the trustees are assured that there are sufficient funds available in reserve. Nonetheless, the trustees will continue to monitor the use of reserves and will act accordingly to secure the future of the charity.

Structure, Governance and Management

Governing document

Age Concern Orpington and District is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 6th October 2011. It is a charity, registered with the Charity Commission on 14th September 2012. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Organisation

The board of trustees administers the charity and normally meets every 1-2 months to consider items relating to the aims and objectives of the charity and to address issues or items brought to its attention by the Centre Manager, board members or other groups or individuals, as appropriate. In addition to the Chair of Trustees, members hold the position of Treasurer. The board may appoint special or standing committees as required.

AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Day Centre Manager is employed by the charity to manage the day-to-day running of the Saxon Day Centre and may at the discretion of the board, have the right to attend, comment, advise and make recommendations but not to vote at meetings of the board.

Appointment of Trustees

The Board of Trustees is made up of volunteers from the local community who wish to contribute and who have experience and skills which can enable and support Age Concern Orpington and District to achieve its aims and objectives.

Individuals wishing to become trustees of Age Concern Orpington and District are guided through the aims and objectives of the charity, usually by a senior or experienced member of the board. They are also encouraged to read “The Essential Trustee”, a guidance document issued by the Charity Commission and are asked to spend some time volunteering at the Saxon Day Centre so that they can familiarise themselves with the activities which take place there. They are invited to attend one or more board meetings as an observer or co-opted member and in order to formally introduce themselves to the other board members, however until they are formally appointed to the board, they do not have voting rights. New members are typically appointed as Trustees at the Annual General Meeting however they may be appointed at an Extraordinary General Meeting if appropriate. Additional training is provided as necessary, particularly with respect to safeguarding. Trustees are encouraged to seek information and other appropriate training where this will facilitate the undertaking of their role.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 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.

This report was approved by the board of directors and trustees on 3 November 2022 and signed on its behalf.

.....
CATHERINE BENTLEY – Chair

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AGE CONCERN ORPINGTON AND DISTRICT
FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts which are set out on pages 6 to 15.

Respective responsibilities of the Trustees and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the company's gross income exceeds £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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

.....
Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Dated: 3 November 2022

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:				
Donations and legacies	65,928	-	65,928	41,940
Charitable activities	217,916	16,767	234,683	150,989
Investments	1,148	-	1,148	1,982
Other trading activities	1,390	-	1,390	129
Other income	64	-	64	75
Total income and endowments	<u>286,446</u>	<u>16,767</u>	<u>303,213</u>	<u>195,115</u>
Expenditure on:				
Raising funds	746	-	746	-
Charitable activities	130,843	3,346	134,189	169,354
Other	182,587	-	182,587	155,906
Total resources expended	<u>314,176</u>	<u>3,346</u>	<u>317,522</u>	<u>325,260</u>
Net movement in funds	(27,730)	13,421	(14,309)	(130,145)
Gross transfers between funds	13,421	(13,421)	-	-
Total funds brought forward	<u>£ 269,267</u>	<u>£ -</u>	<u>£ 269,267</u>	<u>399,412</u>
Total funds carried forward	<u><u>£ 254,958</u></u>	<u><u>£ -</u></u>	<u><u>£ 254,958</u></u>	<u><u>£ 269,267</u></u>

All income and expenditure derive from continuing activities.

AGE CONCERN ORPINGTON AND DISTRICT
DETAILED ANALYSIS OF MOVEMENTS IN FUNDS
FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance brought forward	236,235		366,381	
Deficit for the year	(27,730)		(155,268)	
Transfer from Restricted Funds	13,421		25,122	
	<hr/>		<hr/>	
Balance carried forward		221,926		236,235
Transport Replacement Fund				
Balance brought forward and carried forward	33,032		33,032	
	<hr/>		<hr/>	
		33,032		33,032
Restricted Funds				
National Lottery Community Fund grant	4,786		28,154	
PPE and consumables	(165)		(3,032)	
Transfer to General Fund	(4,621)		(25,122)	
	<hr/>		<hr/>	
		-		-
		<hr/>		<hr/>
BTSE Fund grant	9217		-	
Workshop equipment	(417)		-	
Transfer to General Fund	(8,800)		-	
	<hr/>		<hr/>	
		-		-
Community Links Fund grant	764		-	
KOMP equipment	(764)		-	
	<hr/>		<hr/>	
		-		-
Adult Social Care Infection Control Fund grant	2,000		-	
Deep cleaning	(2,000)		-	
	<hr/>		<hr/>	
		-		-
Total funds at 31st March 2022		<hr/> <hr/> <u>£254,958</u>		<hr/> <hr/> <u>£269,267</u>

AGE CONCERN ORPINGTON AND DISTRICT

BALANCE SHEET

AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Tangible fixed assets					
Tangible assets	8		14,563		21,613
Current assets					
Debtors	9	20,166		4,487	
Bank accounts		259,669		272,171	
		<u>279,835</u>		<u>276,658</u>	
Creditors					
Amounts falling due within one year	10	39,440		29,004	
Net current assets			<u>240,395</u>		<u>247,654</u>
Total assets less current liabilities			<u>254,958</u>		<u>269,267</u>
Net assets			<u>£254,958</u>		<u>£269,267</u>
Capital funds					
Unrestricted funds			<u>254,958</u>		<u>269,267</u>
Total funds			<u>£254,958</u>		<u>£269,267</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006. Approved by the trustees on 3 November 2022 and signed on their behalf.

.....
CATHERINE BENTLEY - Chair

The annexed notes form part of these financial statements.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), issued in October 2019, (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

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

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donated facilities and services are recognised as income, with an equivalent amount recognised as an expense in the SOFA, based on the open market value of the gift. The market rate rental charge on the premises used by the charity was waived in the year and £43,239 (2020: £39,642) has been treated both as a donation and rent payable.

The charity benefits from the contribution of unpaid general volunteers, although this contribution has not been included in income as it cannot be measured reliably.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation and impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	25% reducing balance basis
Computer equipment	33% straight line basis

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees to further the objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. 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 aim and use of restricted funds are as set out in the notes to the financial statements.

Leasing

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Pension costs

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

Grants received

Grants are recognised at fair value and as income when the charity has complied with the conditions attaching to them. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Fixtures and fittings

Expenditure on sundry fixtures and fittings is written off in the year of purchase.

Financial instruments

The charity has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently carried at amortised cost using the effective interest method.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

2. **Income**

	Unrestricted Funds 2022 £	Restricted Income Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies				
Donations and legacies	65,928	-	65,928	41,940
	<u>65,928</u>	<u>-</u>	<u>65,928</u>	<u>41,940</u>
Charitable activities				
Personal Budget - managed	20,051	-	20,051	-
Learning difficulty clients	10,300	-	10,300	-
Meals receipts	43,173	-	43,173	1,440
Less: purchases	(10,876)	-	(10,876)	(995)
Hairdressing and chiropody rent	725	-	725	-
Sitting service	-	-	-	774
Private clients	115,963	-	115,963	5,208
Activities	5,300	-	5,300	227
Job Retention Scheme grants	14,392	-	14,392	93,900
Local authority grants	3,000	-	3,000	20,000
Covid 19 supplement	15,888	-	15,888	681
Training grants	-	-	-	1,600
National Lottery Community Fund grant	-	4,786	4,786	28,154
BTSE and Community Links grants	-	9,981	9,981	-
ASCIC grant	-	2,000	2,000	-
	<u>217,916</u>	<u>16,767</u>	<u>234,683</u>	<u>150,989</u>
Other trading activities				
Fundraising events	1,390	-	1,390	129
	<u>1,390</u>	<u>-</u>	<u>1,390</u>	<u>129</u>
Investment income				
Bank interest received	1,148	-	1,148	1,982
	<u>1,148</u>	<u>-</u>	<u>1,148</u>	<u>1,982</u>
Other income				
Other income	64	-	64	75
	<u>64</u>	<u>-</u>	<u>64</u>	<u>75</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

3. Expenditure on raising funds	2022	2022	2021
	£	£	£
Fundraising costs	723		-
Advertising and marketing	23		-
	<hr/>		<hr/>
		746	-
		<hr/> <hr/>	<hr/> <hr/>
4. Expenditure on charitable activities	2022	2022	2021
	£	£	£
Covid 19 re-opening costs	-		39,971
Carers' salaries and related costs	98,031		86,911
Catering salaries and related costs	27,490		32,622
Entertainment	524		3
Welfare	1,681		1,332
Transport running costs	1,701		3,371
Equipment maintenance	1,072		833
Staff training	344		1,279
PPE and consumables	165		3,032
Workshop and KOMP equipment	1,181		-
Deep cleaning	2,000		-
	<hr/>		<hr/>
		134,189	169,354
		<hr/> <hr/>	<hr/> <hr/>
5. Other costs	2022	2022	2021
	£	£	£
Rent	43,239		39,642
Lighting, heating and water	25,444		12,703
Repairs and property maintenance	506		314
Caretaking and cleaning	637		3,602
Contract waste expenses	981		487
Office running costs	9,104		7,437
Legal and professional charges	3,502		1,937
Doubtful debts	199		403
Sundry expenses	229		12
Entertainment and gifts	554		384
Recruitment advertising	331		95
Wages and salaries - administration	81,340		72,958
Employer's NIC - administration	2,162		970
Pension contributions - administration	4,213		3,613
Depreciation	7,050		8,349
Accountancy	3,096		3,000
	<hr/>		<hr/>
		182,587	155,906
		<hr/> <hr/>	<hr/> <hr/>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

6. Loss before tax		2022	2021
		£	£
	This is stated after charging:		
	Accountancy	3,096	3,000
	Depreciation of owned assets	7,050	8,349
	Pension costs	7,354	7,237
		<u>=====</u>	<u>=====</u>

7. Staff costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2022	2021
Administration	5	4
Carers	12	8
Catering	3	3
	<u>-----</u>	<u>-----</u>
	20	15
	<u>=====</u>	<u>=====</u>

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	199,507	185,765
Social security	6,375	4,072
Other pension costs	7,354	7,237
	<u>-----</u>	<u>-----</u>
	£213,236	£197,074
	<u>=====</u>	<u>=====</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

8. **Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Total £
Cost:			
At 1 April 2021	14,373	70,180	84,553
At 31 March 2022	14,373	70,180	84,553
Depreciation:			
At 1 April 2021	10,776	52,164	62,940
Charge for the year	1,796	5,254	7,050
At 31 March 2022	12,572	57,418	69,990
Net book value:			
At 31 March 2022	£ 1,801	£12,762	£14,563
At 31 March 2021	£ 3,597	£18,016	£21,613

9. **Debtors and prepayments**

Amounts falling due within one year:

	2022 £	2021 £
Prepayments	2,203	2,391
Other debtors	17,963	2,096
	£20,166	£ 4,487

10. **Creditors**

Amounts falling due within one year:-

	2022 £	2021 £
Other creditors	15,627	19,329
Accruals	23,813	9,675
	£ 39,440	£ 29,004

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

11. Related party transactions

The trustees do not receive remuneration, benefits or expenses from the charity.

12. Financial Commitments

The charity had total commitments at the balance sheet date of £25,877 (2021: £23,023).

13. Restricted Funds

The National Lottery Community Fund grant was raised to subsidise the additional costs arising as a result of Covid-19. Personal protective equipment and other Covid-19 consumables expended in the year have been set against grant income. Related overhead costs in respect of the grant are shown as a transfer to the General Reserve Fund.

The Bromley Third Sector Enterprise Fund grant was raised to create a community workshop and craft activities centre for people to use their existing skills or develop new ones in areas such as wood carving, simple carpentry, upcycling, etc. Related overhead costs in respect of the grant are shown as a transfer to the General Reserve Fund. £1,221 has been carried forward as a grant creditor at 31st March 2022, to be set against associated costs in the year to 31 March 2023.

The Bromley Community Links grant was raised to provide communications equipment and mobile data to clients during the Covid-19 pandemic. The equipment was not taken up as anticipated and a grant creditor of £4,108 was repayable at 31 March 2022.

The Adult Social Care Infection Control Fund grant was raised to support the control and limitation of the spread of Covid-19. The grant was fully utilised in the financial year as deep cleansing of the Saxon Centre.

AGE CONCERN ORPINGTON AND DISTRICT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
Turnover				
Donations and legacies		65,928		41,940
Personal Budget - managed		20,051		-
Learning difficulty clients		10,300		-
Meals receipts		43,173		1,440
Less: purchases		(10,876)		(995)
Hairdressing and chiropody rent		725		-
Sitting service		-		774
Private clients		115,963		5,208
Activities		5,300		227
Job Retention Scheme grants		14,392		93,900
Local authority grants		3,000		20,000
Covid 19 supplement		15,888		681
Restricted Funds grants		16,767		28,154
Training grants		-		1,600
Fundraising events		1,390		129
Bank interest received		1,148		1,982
Other income		64		75
		<hr/>		<hr/>
		303,213		195,115
Resources Expended				
Staff costs	87,715		77,541	
Fundraising costs	723		-	
Advertising and marketing	23		-	
Covid 19 re-opening costs	-		39,971	
Carers' salaries and related costs	98,031		86,911	
Catering salaries and related costs	27,490		32,622	
Entertainment	524		3	
Welfare	1,681		1,332	
Transport running costs	1,701		3,371	
Equipment maintenance	1,072		833	
Staff training	344		1,279	
Restricted Funds direct expenses	3,346		3,032	
Rent	43,239		39,642	
Lighting, heating and water	25,444		12,703	
Repairs and property maintenance	506		314	
Caretaking and cleaning	637		3,602	
Contract waste expenses	981		487	
Office running costs	9,104		7,437	
Legal and professional charges	3,502		1,937	
Doubtful debts	199		403	
Sundry expenses	229		12	
Entertainment and gifts	554		384	
Recruitment advertising	331		95	
Accountancy charges	3,096		3,000	
Depreciation	7,050		8,349	
		<hr/>		<hr/>
		(317,522)		(325,260)
Net expenditure over income for the year		<hr/> <hr/> <hr/>		<hr/> <hr/> <hr/>
		£ (14,309)		£(130,145)

AGE CONCERN ORPINGTON & DISTRICT

England & Wales - Charity number 1148958

Accounts

COMPANY NUMBER: 7800233

CHARITY REGISTERED NUMBER:1148958

AGE CONCERN ORPINGTON AND DISTRICT
DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

KEMPTON EMSDEN & CO.
CHARTERED ACCOUNTANTS
34 NAPIER ROAD
BROMLEY
KENT
BR2 9JA

AGE CONCERN ORPINGTON AND DISTRICT
LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 7800233

Registered Charity Number: 1148958

Chairman: Mr D.E. Moore

Vice Chair: Ms C.M. Bentley

Treasurer: Mr D.L. Leal

Directors and Trustees: Mr D.E. Moore
Ms C.M. Bentley
Mrs B.P. Newman - resigned 2.4.2020
Mr D.L. Leal
Mr K. Evans
Mrs A.J. Custis
Mrs L. Price

Registered Office: The Saxon Centre,
Lych Gate Road,
Orpington,
Kent.
BR6 0TJ

Accountants: Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Bankers: Lloyds Bank PLC,
High Street,
Orpington,
Kent,
BR6 0LJ

Santander UK PLC,
High Street,
Orpington,
Kent,
BR6 0NP

AGE CONCERN ORPINGTON AND DISTRICT
FOR THE YEAR ENDED 31 MARCH 2021

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AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Chairman's Report

This is a year that we would all wish to forget.

The trustees had prepared a Business Plan for the year but this was disrupted with the onset of the Covid virus and the lockdowns.

In March the trustees were faced with three options:

1. Close the Centre for 6 months, until the virus was under control
2. Plan to reopen at the earliest opportunity
3. Close the Centre, not to reopen

The trustees chose option 2. This was not an easy choice. We were without a manager at that time and we knew that we would have to rely on our financial reserves to survive. We were driven by the fact that both clients and carers would need the respite that we hoped that we would be able to provide.

Fellow organisations within Bromley decided that they were unable to continue. This leaves The Saxon Day Centre the only Day Care Centre for the elderly, in Bromley.

Following government guidelines and consultation with the council the trustees set up new business plans and plans for reopening.

Our new manager, Nicole Shilling , joined in July and work to reopen really began.

All our staff, volunteers and trustees have worked hard, what has been achieved is remarkable. However, I would like to thank three people who in my opinion worked harder than was expected of them. This does not detract from the sterling work carried out by the rest of the trustees and staff and volunteers.

David Leal (Treasurer)

He worked tirelessly to make applications for grants and fund raising. He was tasked with the everchanging staff furlough and pension payments. He kept the trustees up to date with the state of our finances and reviewed the business and reopening plans.

Catherine Bentley (Vice Chair)

One would think that being in "lockdown" meant there was little administration required. Quite the opposite. Each time the government changed the "covid" agenda meant that Catherine had to update our policies and help with new procedures. Catherine also researched the government web site to ensure we understood what the guidelines intended.

Nicole Shilling (Manager)

Nicole joined us in the middle of a "lock down". There were few staff in the office and no clients. She was given the daunting task of preparing the Centre for reopening with "covid" controls in place.

Nicole interfaced with the trustees to help produce policies and procedures. These could change overnight.

In a 5-week period she organised staff and volunteers to thoroughly clean and repaint all the furniture and woodwork in the building. She went to war with the council contractors who seem to be dragging their feet on outstanding maintenance issues.

Some staff had been centre stage, others have been in the wings waiting to join the chorus line.
I look forward to a time when we return to “normal” working.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities

Age concern Orpington is a voluntary organisation and is committed to improving the quality of life of all older people and promoting their rights as active, involved and equal citizens. We believe the older people in our community should be able to lead healthy and fulfilled lives, have access to high quality services and the opportunity to shape their own future. We feel that it is our role to help them achieve these goals. We aim to promote and encourage the wellbeing of the older members of our community and to help make their lives more secure, dignified and enjoyable.

We aim to achieve these objectives by offering thriving and affordable day care at the Saxon Day Centre and by providing valued services which meet the needs of older people, including those who may be physically or mentally frail, in the Orpington & District community.

Our vision is to maintain and extend our offer beyond the day care centre to provide valued services that meet the demand of older people living in Orpington and nearby communities.

Our mission is to provide high quality, dignified care and a range of person-centred activities, at an affordable price, that support the physical and mental well-being of our clients by reducing loneliness and enabling individuals to maintain their independence within a safe environment

Day Care Services are provided for our clients each weekday at the Saxon Day Centre by a team of qualified staff, aided by a dedicated group of volunteers and led by the Centre Manager. Overall Age Concern Orpington employs 14 members of staff including the Manager and Deputy Manager, with dedicated staff providing Care, Catering and Administrative support.

We aim to provide clients with an environment that is safe, friendly, caring and stimulating. With other members, new friendships are forged and new shared experiences undertaken. For the lonely or isolated we provide company and an opportunity to learn new skills, relive and share memories and participate in gentle exercise classes to assist with mobility. For clients with higher dependency, we offer assisted personal care and for those on a rehabilitation programme following a hospital admission or stroke, or needing additional support, help as required with feeding and moving. We aim to offer an environment that encourages the clients to actively contribute to their own wellbeing and, by doing so, delay as far as possible, onset of further mental and physical deterioration.

We aim to provide transport for those who require it and are able to do this for self-funded clients on two modified mini-buses purchased through donations which are driven by volunteers. Additionally, we provide hot lunches for all clients and sandwiches to take home for those who request this service. All meals are prepared by our dedicated team of catering staff in our on-site kitchen.

The services and support we provide are for the public benefit and are available to all members of the Orpington and District community. Clients may be referred to us via social services or attend as self-funded clients. No one is prevented from attending by reason of age, gender, race, disability, sexual orientation or religious belief. Meetings of the Board of Trustees are used to review the methods employed to achieve our aims and to consider changes as appropriate. Our client base is recruited from the elderly physically frail and/or those suffering from mental frailty and dementia. This is a challenging group and high levels of care and understanding are required to ensure that their time at the Centre is well spent and rewarding. To this aim, we adopt and maintain high levels of training and supervision for both staff and volunteers.

The Trustees, in conjunction with the Centre Manager, consider how planned activities will contribute to the aims and objectives they have set. The Centre Manager is responsible for the day to day running of the Saxon Day Centre and with their team for daily implementation of activities.

Achievements and performance

The Covid-19 pandemic has had a major impact on the charity and almost all activities during this last financial year have been focussed on managing the effects of the enforced closure of the Saxon Day Centre to clients and developing and implementing a plan for reopening in a safe and timely manner. New ways of working have been embraced by Trustees, staff and volunteers alike to ensure that as much as possible clients could be supported during lockdown and as circumstances allowed, on their return to the Centre when it reopened.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

With the centre closed to clients and consequently no income forthcoming, the charity took advantage of the government job retention scheme and other available grants to mitigate losses. Most staff were furloughed at some point during the year and the Trustees worked hard to ensure that this was implemented fairly and with the minimum detriment to individual staff members. Nonetheless key roles in management, care and finance were maintained throughout lockdown to ensure that the business was able to proceed. Where possible staff worked from home and IT measures were rapidly put in place by the Trustees to enable this. In addition, a core presence was maintained at the Centre as appropriate, to enable ongoing telephone contact with clients isolating in their own homes, and to progress the reopening plan.

IT solutions have been to the fore: Trustees' meetings moved online and the use of social media and messaging was increased to maintain contact with and support the mental wellbeing of staff and volunteers, as well as to enhance the visibility of the Saxon Day Centre within the local community. During this period, we have upgraded both IT and telephony systems at the Saxon Day Centre. Additionally, a new virtual service for clients has been specified which aims to provide access to activities run at the centre for clients who are unable to attend in person. The Trustees have sought grants and donations to enable these upgrades and new services and have provided support and training where appropriate.

The Trustees agreed that the Saxon Day Centre should close to clients as soon as the risks of Covid-19 became apparent. A temporary closure began on 17th March 2020, that is before the national lockdown was enforced, and the Trustees turned their focus to future options for the charity and for the Saxon Day Centre itself. As the last remaining Day Centre for the elderly in the borough we believe that we provide an important service to the local community. We took the opportunity to review our Vision and added a Mission statement to provide a more detailed overview of our aims for our clients, their carers and the wider community.

The charity remains committed to ensuring that our day care service is maintained and agreed to continue to utilise our reserves in accordance with our stated policy. Just prior to the first lockdown, the charity had appointed a new Day Centre Manager, to fill the position which had been vacant since the end of 2019, and were pleased to welcome Nicole Shilling to the team at the start of July. Nicole has brought a wealth of experience to the role and has worked with the Trustees in successfully delivering the plan to reopen the Centre, as government rules have allowed. This has been an enormous challenge and has included actions such as: obtaining commitments from our landlord for outstanding building repairs and maintenance; obtaining lottery funding and local authority grants as available to support various activities and projects; redesigning the layout and refurbishing the building to enable Covid-secure delivery of services to clients; reinforcing robust infection prevention and control policies and procedures and negotiating with local public health to ensure timely reopening of the day care centre.

We are especially grateful for the hard work of our manager, staff and volunteers who cleaned and re - decorated the building; prepared furniture and equipment; developed policies and procedures; undertook training and embraced Covid-secure ways of working to protect all those attending the Saxon Day Centre. Of particular note is that staff donated some of their unused holiday accrued during lockdown to the charity. These efforts have not only helped to reduce the expense of responding to the Covid-19 pandemic but also demonstrated the strong commitment and support from which the charity benefits.

The pandemic has brought significant additional costs. Whilst some of the costs of making the centre Covid-secure were covered by grants and donations it has been necessary to increase charges to the clients and to introduce a specific Covid-supplement. However, even as the centre reopened, enforced reduced capacity limits have meant that the costs of providing day care remain greater than income generated. We are continuing to work with the local authority to provide and revise risk assessments to enable a return to normal capacity as it is safe to do so to ensure future financial stability.

We also continue to look at ways of controlling costs and generating income and the pandemic has allowed us to reassess certain contracts we hold. This has resulted in decisions to bring cleaning in house, which has ensured that we can more closely manage and ensure standards of infection control. Furthermore, we have developed proposals for discussion with our landlord which we hope will generate additional income by expanding the use of the premises and offering access to groups in the local community outside normal working hours.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Social distancing has meant that we have been unable to use our mini-buses to provide transport for our clients. Secure storage was obtained and we have sought options to reduce the costs of maintaining our vehicles, however it is unclear when or if, transport will be reinstated.

Sadly, it was necessary to reduce headcount during lockdown and overall, three members of staff, including a driver and 2 care assistants were let go in 2020. One of these was happily reinstated prior to the centre reopening on 19th October 2020. Covid-secure ways of working have meant that whilst attendance numbers were significantly reduced, the overall number of care staff required to support clients was largely unchanged. The centre was forced to closed again to clients on 2nd November but was able to reopen on 3rd December, before closing for a third time on 15th December as government restrictions were again reimposed.

Day care services have faced particular challenges during the pandemic as little specific guidance is available and government and public health bodies have focussed on those risks associated with care homes. We were finally able to reopen to clients on 17th May, 2021 and throughout this period of uncertainty, the charity has continued to look to the future and plans to increase our client numbers and staff headcount in support of new and expanded existing services.

The pandemic has provided opportunities for our charity to engage with the local council, provide information on our services and build more effective relationships with decision makers. As a result, we are pleased that a redevelopment scheme planned for the centre of Orpington will include a new purpose-built day care centre and believe that council support for this new facility, to replace our existing building, which was repurposed from a youth centre in the 1980s, is an endorsement of the value placed on the work we do for the community.

Finally, a longstanding member of the Board of Trustees resigned in 2020 and will be greatly missed. Efforts continue to recruit new Trustees who can bring skills and experience, and have an enthusiasm for the objectives of the charity and in 2020-21 we are pleased to have received interest from two members of the local community who wish to join us.

Financial review

The financial year 2020-21 has, of course, been the most challenging year in many ways, including from a financial perspective due, entirely to the covid pandemic. Thanks to the good husbandry of the charity since it was established, our financial reserves together with the furlough scheme and a number of cost-cutting measures enabled us to survive, albeit with a significant loss for the year.

One item we had to invest in was upgrading the centre to make it covid-secure at a cost approaching £40k. That expense plus running costs and staff salaries minus furlough payments and grants received, resulted in an overall loss of £130,000.

Having re-opened in May 2021, we have gradually re-built the Client numbers but are not yet at a break-even position and the outlook for the full year is, once again, an overall loss which may be substantial. We have continued our focus on cost control and managed to attract some further grant funding to help us explore new areas of revenue. Unfortunately, we had to introduce higher fees to reflect higher operational costs including living in a Covid world. In summary, we have weathered the storm but we continue to have challenges that require careful management, albeit we are moving in the right direction.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

The use of reserves held has been reviewed by the trustees and the policy updated. The total amount of unrestricted cash funds held by ACO as of the end of the financial year 31st March 2021 is £267,149. ACO has restricted funds of £4,806 from the National Lottery Community Fund, for staff and running costs associated with day centre operations. ACO does not hold any property at this time.

The principal allocation of reserves for £50,000, is to cover losses which are anticipated for the 2021-22 financial year. £50,000 has been set aside in case of a total unexpected reduction in income for up to 2 months which cannot be mitigated without jeopardising the ability to continue to provide day care services. Further contingencies have been set aside to cover such as; possible relocation of the Centre if the building lease is not renewed in 2023 (£25,000); the cost of permanently closing the Centre (£65,000) and additional or unexpected staff costs (£15,000) and professional or legal costs (£10,000). Additionally, amounts have been considered to cover costs of increasing or extending services (£25,000), including funds for equipment and facilities such as replacement of mini-buses used for transporting clients to the Centre (£30,000). The total amount of reserves held as of 31st March 2021 is less than the cost of all of the potential uses of available funds (£270,000). However as some of the scenarios considered are mutually exclusive the trustees are assured that there are sufficient funds available in reserve. Nonetheless, the trustees will continue to monitor the use of reserves and will act accordingly to secure the future of the charity.

Structure, governance and management

Governing document

Age Concern Orpington & District is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 6th October 2011. It is a charity, registered with the Charity Commission on 14th September 2012. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Organisation

The board of trustees administers the charity and normally meets every 1-2 months to consider items relating to the aims and objectives of the charity and to address issues or items brought to its attention by the Centre Manager, board members or other groups or individuals, as appropriate. In addition to the Chair of Trustees, members hold the positions of Treasurer and Vice Chair. The board may appoint special or standing committees as required.

The Day Centre Manager is employed by the charity to manage the day-to-day running of the Saxon Day Centre and may at the discretion of the board, have the right to attend, comment, advise and make recommendations but not to vote at meetings of the board.

Appointment of Trustees

The Board of Trustees is made up of volunteers from the local community who wish to contribute and who have experience and skills which can enable and support Age Concern Orpington and District to achieve its aims and objectives.

Individuals wishing to become trustees of Age Concern Orpington & District are guided through the aims and objectives of the charity, usually by a senior or experienced member of the board. They are also encouraged to read "The Essential Trustee", a guidance document issued by the Charity Commission and are asked to spend some time volunteering at the Saxon Day Centre so that they can familiarise themselves with the activities which take place there. They are invited to attend one or more board meetings as an observer and in order to formally introduce themselves to the other board members, however until they are formally appointed to the board, they do not have voting rights. New members are typically appointed as Trustees at the Annual General Meeting however they may be appointed at an Extraordinary General

Meeting if appropriate. Additional training is provided as necessary, particularly with respect to safeguarding. Trustees are encouraged to seek information and other appropriate training where this will facilitate the undertaking of their role.

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 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.

This report was approved by the board of directors and trustees on November 2021 and signed on its behalf.

.....
DENNIS MOORE - Chairman

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AGE CONCERN ORPINGTON AND DISTRICT
FOR THE YEAR ENDED 31 MARCH 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 8 to 17

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income has 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

.....
Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Dated: 2021

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:				
Donations and legacies	41,940	-	41,940	89,021
Charitable activities	122,835	28,154	150,989	300,461
Investments	1,982	-	1,982	2,540
Other trading activities	129	-	129	5,519
Other income	75	-	75	-
Total income and endowments	----- 166,961 -----	----- 28,154 -----	----- 195,115 -----	----- 397,541 -----
Expenditure on:				
Raising funds	-	-	-	3,283
Charitable activities	166,322	3,032	169,354	157,171
Other	155,906	-	155,906	194,325
Total resources expended	----- 322,228 -----	----- 3,032 -----	----- 325,260 -----	----- 354,779 -----
Net movement in funds	----- (155,267) -----	----- 25,122 -----	----- (130,145) -----	----- 42,762 -----
Gross transfers between funds	25,122	(25,122)	-	-
Total funds brought forward	£ 399,412 -----	£ - -----	£ 399,412 -----	356,650 -----
Total funds carried forward	£ 269,267 =====	£ - =====	£ 269,267 =====	£ 399,412 =====
=====				

All income and expenditure derive from continuing activities.

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 MARCH 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance brought forward	366,380		323,618	
(Deficit)/Surplus for the year	(155,267)		42,762	
Transfer from Restricted Fund	25,122		-	
	-----		-----	
Balance carried forward		236,235		366,380
Transport Replacement Fund				
Opening balance brought forward and carried forward	33,032		33,032	
	-----		-----	
		33,032		33,032
National Lottery Community Fund				
Grant received	28,154		-	
PPE and consumables	(3,032)		-	
Transfer to General Fund	(25,122)		-	
	-----		-----	
		-		-
		-----		-----
Total funds at 31 March 2021		£ 269,267		£ 399,412
		=====		=====

COMPANY NUMBER: 7800233

AGE CONCERN ORPINGTON AND DISTRICT

BALANCE SHEET

AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Tangible fixed assets					
Tangible assets	8		21,613		25,462
Current assets					
Debtors	9	4,487		34,125	
Bank accounts		272,171		361,593	
		-----		-----	
		276,658		395,718	
Creditors					
Amounts falling due within one year	10	29,004		21,768	
		-----		-----	
Net current assets			247,654		373,950
			-----		-----
Total assets less current liabilities			269,267		399,412
			-----		-----
Net assets			£269,267		£399,412
			=====		=====
Capital funds					
Unrestricted funds			269,267		399,412
			-----		-----
Total funds			£269,267		£399,412
			=====		=====

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on November 2021 and signed on their behalf.

.....
DENNIS MOORE - Chairman

The annexed notes form part of these financial statements.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

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

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donated facilities and services are recognised as income, with an equivalent amount recognised as an expense in the SOFA, based on the open market value of the gift. The market rate rental charge on the premises used by the charity was waived in the year and £39,642 (2020: £18,774) has been treated both as a donation received and rent payable.

The charity benefits from the contribution of unpaid general volunteers, although this contribution has not been included in income as it can not be measured reliably.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation and impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	25% reducing balance basis
Computer equipment	33% straight line basis

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees to further the objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. 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 aim and use of restricted funds are as set out in the notes to the financial statements.

Leasing

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Pension costs

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

Grants received

Grants are recognised at fair value and as income when the charity has complied with the conditions attaching to them. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Fixtures and fittings

Expenditure on sundry fixtures and fittings is written off in the year of purchase.

Financial instruments

The charity has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently carried at amortised cost using the effective interest method.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

2. **Income**

	Unrestricted Funds 2021 £	Restricted Income Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies				
Donations and legacies	41,940	-	41,940	89,021
	-----	-----	-----	-----
	41,940	-	41,940	89,021
	-----	-----	-----	-----
Charitable activities				
Personal Budget - managed	-	-	-	58,639
Meals receipts	1,440	-	1,440	53,118
Less: purchases	(995)	-	(995)	(19,995)
Hairdressing and chiropody rent	-	-	-	2,740
Sitting service	774	-	774	-
Private clients	5,208	-	5,208	195,194
Activities	227	-	227	8,396
Job Retention Scheme grants	93,900	-	93,900	2,369
Local authority grants	20,000	-	20,000	-
Covid 19 supplement	681	-	681	-
Training grants	1,600	-	1,600	-
National Lottery Community Fund grant	-	28,154	28,154	-
	-----	-----	-----	-----
	122,835	28,154	150,989	300,461
	-----	-----	-----	-----
Other trading activities				
Fundraising events	129	-	129	5,519
	-----	-----	-----	-----
	129	-	129	5,519
	-----	-----	-----	-----
Investment income				
Bank interest received	1,982	-	1,982	2,540
	-----	-----	-----	-----
	1,982	-	1,982	2,540
	-----	-----	-----	-----
Other income				
Other income	75	-	75	-
	-----	-----	-----	-----
	75	-	75	-
	-----	-----	-----	-----

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

3. Expenditure on raising funds	2021	2021	2020
	£	£	£
Fundraising costs	-		3,188
Advertising and marketing	-		95
	-----		-----
		-	3,283
		=====	=====
4. Expenditure on charitable activities	2021	2021	2020
	£	£	£
Covid 19 re-opening costs	39,971		-
Carers' salaries and related costs	86,911		103,374
Catering salaries and related costs	32,622		35,494
Entertainment	3		2,040
Welfare	2,165		3,484
Transport running costs	3,371		10,892
Staff training	1,279		1,887
PPE and consumables	3,032		-
	-----		-----
		169,354	157,171
		=====	=====
5. Other costs	2021	2021	2020
	£	£	£
Rent	39,642		39,024
Lighting, heating and water	12,703		22,207
Repairs and property maintenance	314		4,979
Caretaking and cleaning	3,602		23,661
Contract waste expenses	487		877
Office running costs	7,437		7,663
Legal and professional charges	1,937		1,851
Doubtful debts	403		827
Sundry expenses	12		717
Entertainment and gifts	384		1,710
Recruitment advertising	95		1,512
Wages and salaries - administration	72,958		73,120
Employer's NIC - administration	970		1,973
Pension contributions - administration	3,613		2,153
Depreciation	8,349		8,900
Loss on disposal of fixed asset	-		211
Accountancy	3,000		2,940
	-----		-----
		155,906	194,325
		=====	=====

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

6. **Loss before tax**

	2021	2020
	£	£
This is stated after charging:		
Accountancy	3,000	2,940
Depreciation of owned assets	8,349	8,900
Profit on disposal of fixed asset	-	211
Pension costs	7,237	6,014
	=====	=====

7. **Staff costs**

The average number of persons employed by the company, including directors, during the year was as follows:

	2021	2020
Administration	4	4
Carers	8	8
Catering	3	3
	-----	-----
	15	15
	=====	=====

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	185,765	202,953
Social security	4,072	7,147
Other pension costs	7,237	6,014
	-----	-----
	£197,074	£216,114
	=====	=====

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

8. Tangible fixed assets

	Land and Buildings £	Plant and Machinery £	Total £
Cost:			
At 1 April 2020	14,373	65,680	80,053
Additions	-	4,500	4,500
	-----	-----	-----
At 31 March 2021	14,373	70,180	84,553
	-----	-----	-----
Depreciation:			
At 1 April 2020	8,980	45,611	54,591
Charge for the year	1,796	6,553	8,349
	-----	-----	-----
At 31 March 2021	10,776	52,164	62,940
	-----	-----	-----
Net book value:			
At 31 March 2021	£ 3,597	£18,016	£21,613
	=====	=====	=====
At 31 March 2020	£ 5,393	£20,069	£25,462
	=====	=====	=====

9. Debtors and prepayments

Amounts falling due within one year:

	2021 £	2020 £
Prepayments	2,391	8,069
Other debtors	2,096	26,056
	-----	-----
	£ 4,487	£34,125
	=====	=====

AGE CONCERN ORPINGTON AND DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Creditors

Amounts falling due within one year:-

	2021	2020
	£	£
Other creditors	19,329	12,118
Accruals	9,675	9,650
	-----	-----
	£ 29,004	£ 21,768
	=====	=====

11. Related party transactions

The trustees do not receive remuneration, benefits or expenses from the charity.

12. Financial Commitments

The charity had total commitments at the balance sheet date of £23,023 (2020: £39,240).

13. Restricted Funds

The National Lottery Community Fund grant was raised to subsidise the additional costs arising as a result of Covid 19. Personal protective equipment and other Covid 19 consumables expended in the year, have been set against the National Lottery Community Fund grant income. Related overhead costs in respect of the grant are shown as a transfer to the General Reserve Fund. £4,786 has been carried forward as a grant creditor at 31 March 2021.

AGE CONCERN ORPINGTON AND DISTRICT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	2021		2020	
	£	£	£	£
Turnover				
Donations and legacies		41,940		89,021
Personal Budget - managed		-		58,639
Meals receipts		1,440		53,118
Less: purchases		(995)		(19,995)
Hairdressing and chiropody rent		-		2,740
Sitting service		774		-
Private clients		5,208		195,194
Activities		227		8,396
Job Retention Scheme grants		93,900		2,369
National Lotter grant		28,154		-
Local authority grants		20,000		-
Covid 19 supplement		681		-
Training grants		1,600		-
Fundraising events		129		5,519
Bank interest received		1,982		2,540
Other income		75		-
		-----		-----
		195,115		397,541
Resources Expended				
Staff costs - administration	77,541		77,246	
Fundraising costs	-		3,188	
Advertising and marketing	-		95	
Covid 19 re-opening costs	39,971		-	
Carers' salaries and related costs	86,911		103,374	
Catering salaries and related costs	32,622		35,494	
Entertainment	3		2,040	
Welfare	2,165		3,484	
Transport running costs	3,371		10,892	
Staff training	1,279		1,887	
PPE and consumables	3,032		-	
Rent	39,642		39,024	
Lighting, heating and water	12,703		22,207	
Repairs and property maintenance	314		4,979	
Caretaking and cleaning	3,602		23,661	
Contract waste expenses	487		877	
Office running costs	7,437		7,663	
Legal and professional charges	1,937		1,851	
Doubtful debts	403		827	
Sundry expenses	12		717	
Entertainment and gifts	384		1,710	
Recruitment advertising	95		1,512	
Accountancy charges	3,000		2,940	
Depreciation	8,349		9,111	
		-----		-----
		(325,260)		(354,779)
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Net expenditure over income for the year		£(130,145)		£ 42,762
		=====		=====