

**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 17<sup>th</sup> 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 19<sup>th</sup> 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 2<sup>nd</sup> November but was able to reopen on 3<sup>rd</sup> December, before closing for a third time on 15<sup>th</sup> 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 17<sup>th</sup> 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**

	<b>Unrestricted Funds £</b>	<b>Restricted Income Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Income and endowments from:</b>				
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	-
	-----	-----	-----	-----
<b>Total income and endowments</b>	<b>166,961</b>	<b>28,154</b>	<b>195,115</b>	<b>397,541</b>
	-----	-----	-----	-----
<b>Expenditure on:</b>				
Raising funds	-	-	-	3,283
Charitable activities	166,322	3,032	169,354	157,171
Other	155,906	-	155,906	194,325
	-----	-----	-----	-----
<b>Total resources expended</b>	<b>322,228</b>	<b>3,032</b>	<b>325,260</b>	<b>354,779</b>
	-----	-----	-----	-----
<b>Net movement in funds</b>	<b>(155,267)</b>	<b>25,122</b>	<b>(130,145)</b>	<b>42,762</b>
Gross transfers between funds	25,122	(25,122)	-	-
	-----	-----	-----	-----
<b>Total funds brought forward</b>	<b>£ 399,412</b>	<b>£ -</b>	<b>£ 399,412</b>	<b>356,650</b>
	-----	-----	-----	-----
<b>Total funds carried forward</b>	<b>£ 269,267</b>	<b>£ -</b>	<b>£ 269,267</b>	<b>£ 399,412</b>
	=====	=====	=====	=====
=====				

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**

	<b>2021</b>		<b>2020</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Fund</b>				
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
<b>Transport Replacement Fund</b>				
Opening balance brought forward and carried forward	33,032		33,032	
	-----		-----	
		33,032		33,032
<b>National Lottery Community Fund</b>				
Grant received	28,154		-	
PPE and consumables	(3,032)		-	
Transfer to General Fund	(25,122)		-	
	-----		-----	
		-		-
		-----		-----
<b>Total funds at 31 March 2021</b>		<b>£ 269,267</b>		<b>£ 399,412</b>
		=====		=====



**COMPANY NUMBER: 7800233**

**AGE CONCERN ORPINGTON AND DISTRICT**

**BALANCE SHEET**

**AT 31 MARCH 2021**

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

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Income Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Donations and legacies</b>				
Donations and legacies	41,940	-	41,940	89,021
	-----	-----	-----	-----
	41,940	-	41,940	89,021
	-----	-----	-----	-----
<b>Charitable activities</b>				
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
	-----	-----	-----	-----
<b>Other trading activities</b>				
Fundraising events	129	-	129	5,519
	-----	-----	-----	-----
	129	-	129	5,519
	-----	-----	-----	-----
<b>Investment income</b>				
Bank interest received	1,982	-	1,982	2,540
	-----	-----	-----	-----
	1,982	-	1,982	2,540
	-----	-----	-----	-----
<b>Other income</b>				
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**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising costs	-		3,188
Advertising and marketing	-		95
	-----		-----
		-	3,283
		=====	=====

**4. Expenditure on charitable activities**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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:

	<b>2021</b>	<b>2020</b>
Administration	4	4
Carers	8	8
Catering	3	3
	-----	-----
	15	15
	=====	=====

The aggregate payroll costs of these persons were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>Land and Buildings £</b>	<b>Plant and Machinery £</b>	<b>Total £</b>
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:

	<b>2021 £</b>	<b>2020 £</b>
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:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	£	£
<b>Turnover</b>		
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
 <b>Resources Expended</b>		
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)
 <b>Net expenditure over income for the year</b>	£(130,145)	£ 42,762
	=====	=====