

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	<u>(27,730)</u>	<u>13,421</u>	<u>(14,309)</u>	<u>(130,145)</u>
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>£ 254,958</u>	<u>£ -</u>	<u>£ 254,958</u>	<u>£ 269,267</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/> £254,958 <hr/> <hr/>	<hr/> £269,267 <hr/> <hr/>

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/>

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/>

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
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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
	=====	=====

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
	-----	-----
	20	15
	=====	=====

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
	-----	-----
	£213,236	£197,074
	=====	=====

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
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	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/> £ (14,309) <hr/>	 <hr/> £(130,145) <hr/>