

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.

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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

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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.

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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.

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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	<u>12,963</u>	<u>1,087</u>	<u>14,050</u>	<u>(14,309)</u>
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>£269,008</u>	<u>£ -</u>	<u>£269,008</u>	<u>£254,958</u>

All income and expenditure derive from continuing activities.

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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

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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		<u>269,003</u>	<u>240,395</u>
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		<u>269,008</u>	<u>254,958</u>
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.

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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.

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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>

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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/>
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/>

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>=====</u>	<u>=====</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>
	<u>=====</u>	<u>=====</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>
	<u>=====</u>	<u>=====</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/>
		£ 14,050		£ (14,309)
		<hr/>		<hr/>