

COMPANY NO: 7800233

CHARITY REGISTERED NUMBER: 1148958

AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

AGE CONCERN ORPINGTON AND DISTRICT
LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 7800233

Registered Charity Number: 1148958

Chair: Ms C.M. Bentley

Treasurer: Mr B.J. Tanner

Directors and Trustees:

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

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

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

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

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

AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2024

CONTENTS

	Page
Trustees' Report	1
Independent Examiner's Report	6
Statement of Financial Activities	7
Detailed Analysis of Funds	8
Balance Sheet	9
Notes	10
Income and Expenditure Account	18

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

Chair's Report

It has been a very frustrating and uncertain 12 months.

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

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

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

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

Objectives and Activities

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

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

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

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

Achievements and performance Review

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

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

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

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

Financial Review

Financial Position

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

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

Reserves Policy

Why do we need to hold reserves?

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

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

What level of reserves do we need to hold?

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

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

Structure, Governance and Management

Governing document

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

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Organisation

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

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

Appointment of Trustees

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

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

AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

.....
CATHERINE BENTLEY - Chair

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeds £250,000, your examiner must be a member of a body listed in Section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Dated: 29 November 2024

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

All income and expenditure derive from continuing activities.

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 MARCH 2024

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

COMPANY NUMBER: 7800233

AGE CONCERN ORPINGTON AND DISTRICT

BALANCE SHEET

AT 31 MARCH 2024

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

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

Directors' responsibilities:

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

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

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

.....
CATHERINE BENTLEY - Chair

The annexed notes form part of these financial statements.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

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

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

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

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

Incoming resources

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

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

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

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

Investment income is earned through the holding of bank deposits.

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

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Resources expended

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

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

Tangible fixed assets and depreciation

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

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

Office equipment	33% straight line basis
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Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees to further the objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds are set out in the notes to the financial statements.

Leasing

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

Pension costs

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

Fixtures and fittings

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

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Financial instruments

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

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

2. **Income**

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

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

3. **Expenditure on raising funds**

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

4. **Expenditure on charitable activities**

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

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

6. Profit before tax

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

7. Staff costs

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

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

The aggregate payroll costs of these persons were as follows:

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

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

8. Tangible fixed assets

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

9. Debtors and prepayments

Amounts falling due within one year:

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

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

10. Creditors

Amounts falling due within one year:-

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

11. Related party transactions

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

12. Financial Commitments

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

13. Restricted Funds

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

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

AGE CONCERN ORPINGTON AND DISTRICT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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