

**HELPING OLDER PEOPLE NEW FOREST**  
**(A Company Limited By Guarantee)**

**Registered Company No: 08326735 (England and Wales)**  
**Registered Charity No: 1152294**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 March 2024**

## **HELPING OLDER PEOPLE NEW FOREST**

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## **HELPING OLDER PEOPLE NEW FOREST**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Number	1152294
Registered Company Number	08326735 (England and Wales)
Principal Address	1a Kingsburys Lane Ringwood BH24 1EL
Trustees	Mr D N W Tungate Mr S R Williams Mrs M Morgan Mrs P C Inglis Mrs M Clarke (Resigned)
Directors	Mr D N W Tungate Mr S R Williams Mrs M Morgan
Accountants and Independent Examiners	MB Accountancy

## **HELPING OLDER PEOPLE NEW FOREST**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

#### **Objectives and Activities**

The charitable objectives of the Charity as set out in our governing document are to promote the following purposes for the benefit of the public and/or older people in and around the New Forest in Hampshire:

- assisting older people in need by reason of ill health, disability, financial hardship, social exclusion or other disadvantage; and
- such other charitable purposes for the benefit of older people as the trustees may from time to time decide, the outcome of this being the promotion of the wellbeing of older people.

The Charity's overall aim is to deliver good quality, sustainable services to older people, their carers, friends and relatives by virtue of information, advice and befriending. Services are provided by fully trained advisers. The Charity also runs a befriending service. All services are safe, impartial, fully accessible, confidential and user friendly.

The Charity has developed our approaches based on our charitable objectives as follows:

- support in terms of need, bereavement, loneliness and isolation
- older people are supported to live independently
- older people are less likely to use health and care services
- assist pensioners with financial matters including benefits and the filling in of forms
- older people are supported to engage with local service delivery

The trustees in complying with these duties report that the Charity works to provide benefit to older people, their carers, friends and relatives in the New Forest. It does this by providing services to meet known needs. Services are open and accessible and involve the local community, and are free at the point of delivery. The Charity works cooperatively with other organisations to maximise public benefit.

#### **Achievements and Performance**

The trustee board met on four occasions during the period and the trustees attendance at the meetings were:

Mr D N W Tungate	4 of 4
Mr S R Williams	4 of 4
Mrs M Morgan	4 of 4
Mrs P C Inglis	4 of 4

As always, our fundraising team have been busy seeking funding to cover both the cost of providing services and core funding. We make many applications for grants and began the year with a successful award from a very supportive foundation. A key element of our core funding comes from our two shops at New Milton and Ringwood and so we have been carefully monitoring shop income and costs throughout the year.

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### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

We provide two vital services for older people in the western side of the New Forest. Although ours is often thought of as an affluent area, there is widespread isolation and loneliness among older residents. This is where our befriending service comes in. We have been able to recruit more enthusiastic volunteers to act as befrienders but demand for the service continues to grow. We have been planning an expansion of befriending in the northern part of our district to try to meet the needs of older people there.

Our other service is support which gives advice, information and help on a wide range of issues such as access to health and social care, housing, finance and benefits. We maintain a 'drop in' arrangement at New Milton but the bulk of the service is delivered by home visits.

We held a staff event at Bransgore during the summer to recognise the importance of the contributions from our staff and volunteers in providing and developing our services which was well received.

Overall, it has been another positive and successful year.

#### **Financial Review**

We have maintained a satisfactory financial position but would like to increase our level of reserves when possible.

The lease for our New Milton shop was due to expire during the remaining part of 2024 so trustees had to carry out a careful and detailed assessment of income and costs to enable an informed decision to be made on renewal of the lease in the coming financial year. We are mindful that our shop provides a 'presence' for our Charity in New Milton as well as a source of income.

#### **Structure, Governance and Management**

The Company was incorporated on 11 December 2012 as a charitable company limited by guarantee and not having a share capital. The Charity has no current members.

#### **Statement of Trustees Responsibilities**

The trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing 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 period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting practices and then apply them consistently;

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### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 to 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.

In so far as the trustees are aware:

- there is no relevant examination information of which the charitable company's examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant examination information and to establish that the examiners are aware of that information.

Signed on Behalf of the Board of Trustees:



Mr S R Williams  
Chairman

Date: 9th January 2025

## **HELPING OLDER PEOPLE NEW FOREST**

### **INDEPENDENT EXAMINER'S REPORT** **FOR THE YEAR ENDED 31 MARCH 2024**

I report to the trustees on my examination of the accounts (set out on Pages 6 to 11) of the above charity ("the Trust").

#### **Responsibilities and Basis of Report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent Examiner's Statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act;
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

  
.....

Mr M G T Baker

MB Accountancy

Date:

## **HELPING OLDER PEOPLE NEW FOREST**

### **STATEMENT OF FINANCIAL ACTIVITIES** **FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
<b>Incoming Resources</b>	<b>2</b>					
Grants and Donations		4,298	40,000	-	44,298	21,720
Charitable Activities		106,568	-	-	106,568	109,389
Other Income		669	-	-	669	-
<b>Total Incoming Resources</b>		<b>111,535</b>	<b>40,000</b>	<b>-</b>	<b>151,535</b>	<b>131,109</b>
<b>Resources Expended</b>	<b>3</b>					
Premises Costs		28,366	-	-	28,366	34,162
Administration Expenses		18,325	16,462	-	34,787	34,002
Charitable Activities		59,603	17,696	-	77,299	63,932
Legal and Professional		1,414	-	-	1,414	2,603
Finance Costs		1,564	-	-	1,564	1,735
Depreciation		741	-	-	741	2,819
<b>Total Resources Expended</b>		<b>110,013</b>	<b>34,158</b>	<b>-</b>	<b>144,171</b>	<b>139,253</b>
<b>Net Income/(Expenditure)</b>		<b>1,522</b>	<b>5,842</b>	<b>-</b>	<b>7,364</b>	<b>-8,144</b>
Other Recognised Gains/(Losses)		-	-	-	-	-
<b>Net Movement in Funds</b>		<b>1,522</b>	<b>5,842</b>	<b>-</b>	<b>7,364</b>	<b>-8,144</b>
<b>Reconciliation of Funds</b>						
Total Funds Brought Forward		-5,642	8,676	-	3,034	11,178
<b>Total Funds Carried Forward</b>		<b>-4,120</b>	<b>14,518</b>	<b>-</b>	<b>10,398</b>	<b>3,034</b>

All activities for the current period derive from continuing operations. None of the Company's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

The notes on Pages 8 to 12 form an integral part of these accounts.



## HELPING OLDER PEOPLE NEW FOREST

### BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 Total Funds £	2023 Total Funds £
<b>Fixed Assets</b>						
Tangible Assets	5	207	-	-	207	948
<b>Current Assets</b>						
Stocks	6	3,500	-	-	3,500	4,000
Debtors	7	9,592	-	-	9,592	5,994
Cash at Bank and in Hand	8	13,876	14,518	-	28,394	26,454
		<b>26,968</b>	<b>14,518</b>	<b>-</b>	<b>41,486</b>	<b>36,448</b>
<b>Creditors</b>	9	1,295	-	-	1,295	4,362
		<b>1,295</b>	<b>-</b>	<b>-</b>	<b>1,295</b>	<b>4,362</b>
<b>Net Current Assets/(Liabilities)</b>		<b>25,673</b>	<b>14,518</b>	<b>-</b>	<b>40,191</b>	<b>32,086</b>
Creditors: Amounts Falling Due After One Year	9	30,000	-	-	30,000	30,000
<b>Total Net Assets/(Liabilities)</b>		<b>-4,120</b>	<b>14,518</b>	<b>-</b>	<b>10,398</b>	<b>3,034</b>
<b>Total Funds</b>		<b>-4,120</b>	<b>14,518</b>	<b>-</b>	<b>10,398</b>	<b>3,034</b>

- For the financial year in question the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies.
- No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees and Signed on Their Behalf by:

 .....

Mr S R Williams (Chairman)

Date: 9th January 2025

## **HELPING OLDER PEOPLE NEW FOREST**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **1 Accounting Policies**

##### **(a) Basis of Accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

##### **(b) Going Concern**

There are no concerns about the Charity's ability to continue as a going concern.

##### **(c) Recognition of Income**

###### **Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

###### **Tax Reclaims on Donations and Gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

###### **Charitable Activities**

These are included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **(d) Stock**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

##### **(e) Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### **(f) Resources Expended**

Costs have been allocated based on how they were consumed in relation to each activity. The allocation of expenditure is shown in note 3.

## **HELPING OLDER PEOPLE NEW FOREST**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **(g) Tangible Assets**

These are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost and the depreciation rates and methods used are as follows:

Premises	Over Lease Term
Computers	25% Straight Line Basis
Fixtures and Fittings	20% Straight Line Basis
Office Equipment	20% Straight Line Basis

#### **2 Allocation of Income**

	<b>Shops</b>	<b>Fundraising</b>	<b>Befriending Service</b>	<b>Support Service</b>	<b>Total Costs</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants and Donations	-	4,298	21,500	18,500	<b>44,298</b>
Charitable Activities	106,568	-	-	-	<b>106,568</b>
Other Income	-	669	-	-	<b>669</b>
<b>Total Income</b>	<b>106,568</b>	<b>4,967</b>	<b>21,500</b>	<b>18,500</b>	<b>151,535</b>

#### **3 Allocation of Expenditure**

	<b>Shops</b>	<b>Fundraising</b>	<b>Befriending Service</b>	<b>Support Service</b>	<b>Total Costs</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Premises Costs	28,366	-	-	-	<b>28,366</b>
Administration Expenses	9,063	9,262	8,629	7,833	<b>34,787</b>
Charitable Activities	57,451	2,152	8,734	8,962	<b>77,299</b>
Legal and Professional	-	1,414	-	-	<b>1,414</b>
Finance Costs	1,564	-	-	-	<b>1,564</b>
Depreciation	-	741	-	-	<b>741</b>
<b>Total Expenditure</b>	<b>96,444</b>	<b>13,569</b>	<b>17,363</b>	<b>16,795</b>	<b>144,171</b>

## **HELPING OLDER PEOPLE NEW FOREST**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **4 Paid Employees**

##### **Staff Costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries and Wages	77,299	71,747
Social Security Costs	-	-
Pension Costs	-	-
	<b>77,299</b>	<b>71,747</b>

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

##### **Average Head Count in the Year**

	<b>2024</b>	<b>2023</b>
Shops	10	9
Fundraising	1	-
Befriending Service	1	1
Support Service	2	1
	<b>14</b>	<b>11</b>

#### **5 Tangible Fixed Assets**

	<b>Premises</b>	<b>Computers</b>	<b>Fixtures and Fittings</b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>					
Brought Forward	25,523	2,805	6,717	3,510	38,555
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>Carried Forward</b>	<b>25,523</b>	<b>2,805</b>	<b>6,717</b>	<b>3,510</b>	<b>38,555</b>
<b>DEPRECIATION</b>					
Brought Forward	25,523	1,975	6,717	3,392	37,607
Charge for Year	-	701	-	40	741
Disposals	-	-	-	-	-
<b>Carried Forward</b>	<b>25,523</b>	<b>2,676</b>	<b>6,717</b>	<b>3,432</b>	<b>38,348</b>
<b>NET BOOK VALUE</b>					
<b>At 31 March 2024</b>	<b>-</b>	<b>129</b>	<b>-</b>	<b>78</b>	<b>207</b>
<b>At 31 March 2023</b>	<b>-</b>	<b>830</b>	<b>-</b>	<b>118</b>	<b>948</b>

## **HELPING OLDER PEOPLE NEW FOREST**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **6 Stocks**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donated Goods	3,500	4,000
	<b>3,500</b>	<b>4,000</b>

#### **7 Debtors and Prepayments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Rent Deposit	2,539	2,539
Gift Aid	3,552	2,500
Prepayments and Accrued Income	3,501	955
	<b>9,592</b>	<b>5,994</b>

#### **8 Cash at Bank and in Hand**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at Bank	28,344	26,358
Petty Cash	50	96
	<b>28,394</b>	<b>26,454</b>

#### **9 Creditors and Accruals**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and Deferred Income	272	4,244
Taxation and Social Security	1,023	118
	<b>1,295</b>	<b>4,362</b>

#### **Amounts Falling Due After One Year:**

Loans	<b>30,000</b>	<b>30,000</b>
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#### **10 Transactions with Trustees and Related Parties**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related party.

No trustee expenses have been incurred and there have been no related party transactions in the reporting period.

## **HELPING OLDER PEOPLE NEW FOREST**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **11 Pension Commitments**

The Charity operates a defined contribution scheme (NEST).