# AGE CONCERN (AGE UK) ASHFORD LTD

England & Wales · Charity number 1152993

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 08248833 |
| **Registered** | 2013-07-22 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Joe Fagg Community Centre<br>Farrow Court<br>Stanhope Road<br>Ashford<br>TN23 5RF |
| **Phone** | 01233 668765 |
| **Email** | co@ageukashford.org.uk |
| **Website** | www.ageuk.org/ashford |

## Activities

**Objects:** THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED AND TO WHICH IT IS SPECIFICALLY RESTRICTED ARE TO PROMOTE THE FOLLOWING PURPOSES FOR THE BENEFIT OF THE PUBLIC AND/OR OLDER PEOPLE IN EAST KENT (THE AREA OF BENEFIT): 4.1 PREVENTING OR RELIEVING THE POVERTY OF OLDER PEOPLE;4.2 ADVANCING EDUCATION;4.3 PREVENTING OR RELIEVING SICKNESS, DISEASE OR SUFFERING IN OLDER PEOPLE (WHETHER EMOTIONAL, MENTAL OR PHYSICAL);4.4 PROMOTING EQUALITY AND DIVERSITY;4.5 ASSISTING OLDER PEOPLE IN NEED BY REASON OF ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP, SOCIAL EXCLUSION OR OTHER DISADVANTAGE; AND4.6 SUCH OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF OLDER PEOPLE AS THE TRUSTEES MAY FROM TIME TO TIME DECIDETHE OUTCOME OF THIS BEING THE PROMOTION OF THE WELL-BEING OF OLDER PEOPLE.

**Activities:** Support for the over 50 to remain independent, learn new skills and take an active part in the wider community

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## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities

## Geography

- Kent

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £1,646,711 | £1,714,479 | £5,227,112 | 47 |
| 2024-03-31 | £0 | £0 | - | - |
| 2023-03-31 | £476,058 | £536,482 | - | - |
| 2022-03-31 | £839,124 | £434,821 | £424,188 | 27 |
| 2021-03-31 | £712,065 | £487,268 | £343,189 | 27 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Thomas Richard Dawlings | | 2015-08-24 |

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**AGE CONCERN (AGE UK) ASHFORD LTD**

England & Wales - Charity number 1152993

# Accounts

# TRUSTEES' ANNUAL REPORT APRIL 2024-MARCH 2025

Hythe, Lyminge & Ashford age UK

Company registration number 6589817. Charity registration number 1125274.

# Legal and Administrative

## Trustees

Mrs P Southern - Chair
Mrs J Kennedy - Vice Chair
Mr A R Hogben - Treasurer
Mr I B Cox
Mr M Doble
Mr T Dawlings
Mrs A Harris – Resigned 14/11/2024
Mr F Hobbs
Mrs S Barnes – Appointed 31/7/24
Mr P Carter – Appointed 29/5/24
Mrs Karen Bryne – Appointed 26/3/25
Mr T Fagg – Resigned 3/4/2024
Mrs L Homewood – Resigned 8/4/2024

## Chief Executive

Cleo Smith BEM

## Senior Management Team

Christopher Houghton

## Company Number

06589817

## Charity Number

1125274

## Registered Office & Principal Address

Sanford House
Stade Street
Hythe
Kent
CT21 6BD

## Auditors

Burgess Hodgson Audit Limited
Camburgh House
27 New Dover Road
Canterbury Kent CT1 3DN

## Solicitors

Robson & Co
147 High Street
Hythe
Kent
CT21 5JN

## Main Bankers

HSBC Bank Plc
41 Sandgate Road
Folkestone
Kent
CT20 1SA

CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

## Investment Advisors

Whiting Group Ltd
19-21 Albion Place
Maidstone
Kent
ME14 5EG

## Insurance Brokers

Independent Insurance Services
Church House
136 Sandgate Rd
Folkestone
Kent
CT20 2BN

# Table of Contents


| | |
|---|---|
| 02-03 | A Message from the Chair |
| 04-21 | Trustees' Report |
| 22 | Statement of Trustees' Responsibilities |
| 23-27 | Report of Independent Auditors |
| 28-29 | Statement of Financial Activities |
| 30 | Statement of Financial Position |
| 31 | Statement of Cashflows |
| 32-45 | Notes to the Financial Statements |
| 46 | Blank Page<br>(The following pages do not form part of the Financial Statements) |
| 47-51 | Detailed Statement of Financial Activities |

**My role as Chair, on behalf of the group of Trustees, is to introduce the Age UK Hythe, Lyminge and Ashford Annual Report, which takes you through the work of the organisation it has completed from April 2024 to March 2025. This report gives the organisation an opportunity to reflect on the year's work, share the work that has been undertaken throughout the year and consider the work needed in the future.**

You will note throughout the report the number of services we have delivered and the success of these services. As an organisation here to meet a local need, we will continue to explore ways in which we can maintain these services and, where needed and if funding available, will increase these services.

As you will see in the Statement of Financial Activities, we have continued to make a loss. This was not unexpected and our forecasts had highlighted this, with accurate data throughout the year enabling the organisation to make ongoing decisions that enabled services to continue and, in some areas of high need, increase.

# Message from the Chair

## Penny Southern

**The organisation has, despite the many changes in funding arrangements, delivered all of the key services and managed to continue with the support and much needed services for people living with dementia.**

However, it is a loss, and we are forecasting further potential losses over the next three years. Although we have been able to sustain this loss with excellent historical financial work, sound investments and an increase in income streams, we cannot continue with these losses. In 2024, after a number of discussions and meetings to look at income, activities and expenditure, the organisation came to the difficult decision to close one of its buildings.

Although a challenging time from making the recommendation to implementing the decision, it was essential to take action in order to preserve our sustainability across all services. This decision was made alongside a number of changes in services and staffing, some developments, fee increases, additional fundraising alongside new grant applications to ensure the ongoing sustainability of the core services. These are essential to meet the growing need in all three of our communities. We will need to continue considering opportunities and take further action in order to maintain our services and deliver a future balanced budget. With this in mind work has already started on consultations with people who use our services, their families, partners and the wider local population to set out our ambition and security of funding streams over the next three to five years. We will report more on the outcome of this work in the 2025 - 2026 Annual Report.

Despite the many challenges the organisation faced in 2024/25 it has not lost sight of the importance of delivering its core services well. A number of Age UK assessments throughout this period have been completed and the results are a good news story. This organisation has been recognised through the Age UK Quality Assessment and the Information and Advice Quality Mark assessment as an organisation that delivers high standards of service and adheres to best practice standards. It is through the dedication and commitment of all our staff and volunteers that have enabled us to manage our services and maintain our standards. A huge congratulations to all staff and volunteers on this outstanding achievement.

The organisation has a very strong foundation built by a group of competent people who are nimble and innovative enough to make the right future decisions to ensure the continuation of much needed services within this unpredictable economic environment.

Finally, thank you to all the staff and volunteers across the three community hubs who never fail to impress me with the dedication, innovation and excellent work they do to deliver services within these communities.

I am confident you'll find this Annual Report informative; it will enable you to reflect on all the excellent work Age UK Hythe, Lyminge and Ashford has achieved during this period and give you confidence that the organisation is sustainable, relevant and can deliver what's needed to the people in our local communities.

Trustees' Report

# An Introduction

**The Trustees, who are directors for the purpose of company law, are pleased to present their report together with the Financial Statements of the charity for the period 1 April 2024 to 31 March 2025.**

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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) (second edition, effective 1 January 2019).

Following a decision by the Trustees in May 2008, a new charitable company, which is limited by guarantee, was incorporated in May 2008 under Company Number 1125274 and Charity Number 06589817.

In 2011, Age Concern Hythe and Age Concern Elham Rural merged to become Age Concern Hythe and Lyminge. This was followed by another major merger in 2024 when Age Concern Hythe and Lyminge joined with Age UK Ashford. Following the merger, the organisation now operates legally as Age Concern Hythe, Lyminge, and Ashford, though it is commonly known as Age UK Hythe, Lyminge, and Ashford. As part of this transition, a new Memorandum and Articles of Association were adopted.

The Charity is managed by a Board of Trustees, who also serve as Directors of the incorporated entity.

The Board meets at least eight times a year and receives reports from a formal Finance Committee, which convenes at least ten times annually. These committees operate under specific Terms of Reference, with delegated functions and appointed Chairs, all overseen by the Board. The Senior Management Team participates in these meetings.

To ensure effective governance, the Board conducts a regular skills audit to confirm that the Trustees collectively possess the necessary expertise. Prospective Trustees undergo an interview process before being nominated for election at the Trustee and Annual General Meetings. When gaps in skills or experience are identified, individuals with the required expertise may be co-opted onto the Board. Trustee vacancies are advertised as needed.

None of the Trustees receive remuneration or other benefits for their work with the Charity. Any connection between a Trustee or Senior Manager and a related party, supplier, or beneficiary must be disclosed to the full Board in accordance with standard contractual relationship guidelines. In the current year, no related party transactions have been reported.

The Trustees have taken into account the Charity Commission's guidance on public benefit.

Trustees' Report

# Structure, Governance & Management

## Management

The Board of Trustees is responsible for the overall strategic direction and development of the Charity. The Chief Officer and Senior Management Team handle day-to-day operations and management. The Chief Officer provides the Board with bi-monthly reports covering operational and financial performance. Any decision with significant implications for the organisation is brought to the Board for consideration. These include, but are not limited to:

- Organisational priorities
- Risk management, particularly concerning resources and reputation
- Significant structural changes
- Major initiatives
- Policy development

The pay of the Senior Management Team is reviewed annually. Given the nature of the Charity, the Board of Trustees benchmarks salaries against similar-sized local community charities to ensure competitive pay rates.

## Internal Control

The Trustees hold ultimate responsibility for ensuring that the Charity has effective internal control systems in place across the organisation and that financial statements adhere to best practices. They must also maintain accurate accounting records that reflect the Charity's financial position at any given time.

Additionally, the Trustees are responsible for safeguarding the Charity's assets and implementing reasonable measures to prevent and detect fraud and other irregularities. The internal control systems aim to provide reasonable, though not absolute, assurance against material misstatements or losses. These systems include:

- A business plan and annual budget approved by the Trustees.
- Regular reviews of financial results, budget variances, and forecasts by the Trustees.
- Formal adoption of financial regulations, including delegation of authority and segregation of duties.
- Adoption of a risk strategy and regular review of a risk register to manage individual risks.

# Risk Management

The Trustees have established a risk management strategy supported by a risk register, which undergoes regular review by the Trustees, Chief Officer, and senior staff members. This strategy identifies the various risks the Charity faces, prioritises them based on likelihood and potential impact, and outlines mitigation measures.

One key risk identified is the long-term financial sustainability of the Charity. The focus of the next strategic plan will be to develop self-sustaining income streams for existing high-quality services while also introducing new initiatives and services that meet the needs and preferences of older people. Additionally, non-financial risks related to fire safety and health and safety at all Charity centres have been given special attention. A comprehensive Fire Risk Assessment has been conducted, along with fire warden training and full building and electrical surveys to mitigate these risks.

# Our Mission

*Our vision is for every individual in Hythe, Lyminge and Ashford to feel connected to their community and embrace later life with independence, dignity, and wellbeing. We also strive for Age UK Hythe, Lyminge, and Ashford to be recognised as an essential organisation within the Folkestone & Hythe District and the Borough of Ashford.*

## Charitable Object

The object of the Charity shall be to promote and assist the general good of all older people in any manner which is now or hereafter deemed by law to be charitable, primarily within Hythe, Lyminge and Ashford.

## Our Vision

Reduce loneliness and improve the health and wellbeing for those living in or around Hythe, Lyminge and Ashford.

## Our Objectives

To deliver a high-quality, safe, and sustainable service that meets the needs of older people across Hythe, Lyminge and Ashford.

To use our experience and expertise to empower older people, advocate for their needs, and amplify their voices.

To effectively respond to and influence changes in Health and Adult Social Care policies.

To actively engage with older people, their families, and carers.

# Our Values

## Caring

Providing a high-quality service with the individual's needs at its heart. We treat every service user with care, respect, and dignity.

## Trust

Delivering reliable, high-quality, and accessible services. Using our experience and knowledge to empower older people, represent them, and help them access the support they need to live well and make the most of later life.

## Choice

Offering a range of opportunities that enable older people to make informed choices about their lives.

# Our Services

**Our services are designed to foster social connections through community hubs and outreach while also providing support at home where needed. We recognise that multiple aspects of life influence wellbeing which is why we offer a diverse range of services, ensuring every individual has access to the support and opportunities that best suit their needs.**

## Time for Me

Time for Me has provided a valued membership service, offering discounts and priority access to a variety of outings and day trips. From lunches at local restaurants and theatre visits to film nights at the hub, the group has helped bring people together to socialise and enjoy new experiences.

Between April 2024 and March 2025, we successfully delivered **180** sessions, creating meaningful opportunities for our members. However, following a review of participation levels, it was decided that the group would come to a close in February 2025. This decision allows us to focus our resources on services that will have the greatest impact on older people in our community.

We remain committed to providing a diverse range of social opportunities and look forward to continuing to support older people in staying active, engaged, and connected.

## Full Days with Us

Our full-day sessions provide a welcoming, engaging, and supportive environment for older people, offering a variety of opportunities to socialise, stay active, and participate in activities that enhance both physical and mental wellbeing. These sessions are designed to foster a sense of community while promoting healthy living through a diverse programme of activities.

Each session includes:

- A range of stimulating activities available throughout the day, such as seated exercise, new age curling, art, singing, dance groups, and many others, all tailored to promote physical and mental wellbeing.
- A freshly prepared, nutritious two-course lunch served hot every day, ensuring participants enjoy a balanced meal.
- Refreshments provided throughout the day, ensuring comfort and hydration.
- Access to local transport services, making it easier for individuals to travel to and from our hubs.

In addition to our full-day sessions, many of our wellbeing activities are regularly held weekly, including classes in art, exercise, painting, and other activities. These ongoing sessions offer continuity and give participants the chance to develop skills and form lasting connections within the community.

Between April 2024 and March 2025, we facilitated **6,306** social opportunity places, providing older people with meaningful opportunities to connect with others, reduce isolation, and engage in a supportive environment. We also delivered **5,610** wellbeing activities, ranging from creative arts and music sessions to movement-based exercises, all designed to enhance the overall wellbeing of our participants.

Our wellbeing services are partially funded through the Universal Wellbeing contract, commissioned by Kent County Council. This contract is primarily aimed at supporting individuals at levels 1 and 2 of need, which focuses on those with lower to moderate needs. Unfortunately, this funding model provides less support for those who are frailer or more vulnerable and may require more intensive care. However, we are sub-contracted to deliver these services by Social Enterprise Kent for the Hythe and Lyminge areas and Imago for the Ashford area. Despite the limitations of this funding model, we remain committed to supporting individuals across all levels of dependency. We continue to ensure that those with higher needs, including frail and vulnerable participants, still have access to valuable social opportunities and wellbeing activities. This approach allows us to offer a full spectrum of support, ensuring that everyone, regardless of their level of need, can engage with our services and benefit from the community we foster.

These services play a vital role in promoting the health and happiness of older people in our community, and we remain committed to delivering accessible, enriching day services that positively impact the lives of our participants. Through these programmes, we continue to build a strong, connected community where individuals of all abilities can thrive.

# Our Services

## Help at Home

Our Help at Home services provide essential support to older people, enabling them to maintain their independence and quality of life. These services include:

- Two-Course Hot Meal Delivery – Freshly prepared meals delivered hot and ready to eat. Between April 2024 and March 2025, we delivered **31,377** hot meals, ensuring that individuals had access to nutritious, home-cooked food.
- Independent Living Service – Offering practical assistance with everyday tasks that may have become more challenging, such as light housework, meal preparation, and shopping support. In the year April 2024 – March 2025, we delivered **5,144** hours of independent living support, helping older people to remain in their own homes comfortably.
- Laundry Service (Service Ceased) – Until December 2024, we offered a laundry service that collected, washed, and returned laundry the following week. Various service levels were available to meet individual needs. Over the period April 2024 – December 2025, we completed **704** loads of laundry. However, due to low demand, this service was discontinued in December 2024.
- Befriending Service – Providing companionship to those who may feel isolated. From April 2024 to March 2025, we delivered **452** hours of befriending support. However, due to high demand and limited volunteer recruitment, our befriending service has reached full capacity, and we are currently unable to expand further.
- Transport – We operate a fleet of wheelchair-accessible vehicles, supporting individuals who require assistance with travel. In the year April 2024 – March 2025, we helped **8,456** individuals with their transport needs.
- Shopping and Prescription Delivery – Assisting with essential shopping on a weekly basis. Between April 2024 and March 2025, we provided **429** shopping calls, ensuring that older people had access to the essentials they needed.

# Information & Advice

Age UK is proud to have a dedicated team of Information and Advice Officers, experts who are here to guide individuals through life's challenges and ensure they receive the support they need. Our team offers assistance across a wide range of issues, including:

- Maximising Your Income – We conduct benefit checks to ensure that older people are receiving all the financial support they are entitled to, which is especially crucial in times of financial strain. With the loss of winter fuel allowance and cuts to various financial supports, many are facing significant challenges to make ends meet. Our benefit checks help improve financial wellbeing and ensure that no one is missing out on the support they are eligible for.
- Help with Form Filling – We understand that completing forms can be overwhelming, particularly when they are tied to vital financial or care services. Whether it's applying for a Blue Badge, Attendance Allowance, or other essential forms, our team is committed to supporting individuals through the paperwork process, ensuring they don't miss out on their entitlements.
- Care and Support Advice – A change in health or mobility often requires significant adjustments to how we live. Our team provides expert advice on available care options, enabling individuals to maintain their independence while accessing the right support for their needs.

## Service Pressure and Demand

Despite these pressures, we remain committed to offering the highest level of service possible. In November 2024 – December 2024, we underwent the Age UK Information and Advice Quality Mark assessment, which reflects our dedication to maintaining high standards of service. We will undergo a further assessment in 2025, ensuring we continue to provide the best possible support to those who rely on us, even as demand continues to grow.

Between April 2024 and March 2025, our team supported **878** individual clients, managing a total of **3,101** separate cases. (One person may have multiple cases, such as Attendance Allowance, Blue Badge applications, Pension Credit, etc.)
This work generated 4,071 individual contacts, including phone calls, home visits, and office appointments.

Through our support, clients successfully claimed **£24,930.86** in weekly benefits, amounting to an estimated **£1,296,404.60** in annual awards.

However, the demand for our services is now under immense pressure, with waiting times extending up to two weeks.

This growing demand reflects the increasing number of older people requiring support, exacerbated by continuing financial hardship. The loss of the Winter Fuel Allowance and reductions in other income support have left many older individuals in precarious financial positions, further intensifying their need for advice and assistance.

# Our Services

## Dementia Services

A diagnosis of dementia often brings a mix of emotions, relief in understanding the cause of behavioural changes, alongside anxiety about what the future may hold. At Age UK Hythe, Lyminge and Ashford, we offer a bespoke service to support individuals living with dementia at every stage of their journey. Our goal is to provide care, compassion, and practical assistance to help individuals live as independently and comfortably as possible.

Between April 2024 – March 2025, we supported over **6,851** individuals living with dementia through a range of services tailored to meet their unique needs. Our Services Include:

- **Dementia Coordination Service**
  Our Dementia Coordination service, commissioned by the NHS, is designed to support individuals living with dementia and their carers. As a subcontractor to Age UK Herne Bay and Whitstable, we help guide individuals and their families through the complexities of dementia care, ensuring they can access the appropriate services available in the community. The Dementia Coordination service connects clients to a variety of resources, including support groups, respite care, healthcare services, and social activities, tailored to meet their individual needs. Our coordinators offer practical assistance and emotional support to help people live better with dementia, making the process of navigating care options and services as seamless as possible.

- **Maintenance Cognitive Stimulation Therapy (MCST)**
  These short, structured sessions are designed for individuals who have recently received a dementia diagnosis. MCST helps to engage cognitive function, providing mental stimulation to support those in the early stages of dementia. In the past year, we delivered **577** MCST sessions, offering essential cognitive support to those beginning their dementia journey.

- **Daybreak**
  Daybreak sessions are offered in a variety of settings, tailored to meet the individual needs of those living with dementia. These sessions provide a safe, engaging environment where participants can socialise, engage in structured activities, and enjoy companionship. Local transport is available to ensure ease of access. During the year April 2024 – March 2025, we provided **1,476** Daybreak sessions, enriching the lives of individuals living with dementia.

### Dementia Cafés and Young Onset Diagnosis Groups

In addition to our core services, we facilitate a number of dementia cafés in and around Hythe, Folkestone, Lyminge, and Ashford. These cafés offer a welcoming and informal space for people living with dementia and their families to meet, share experiences, and access support. We are particularly proud of our dedicated groups for individuals diagnosed at an early age, offering tailored support that recognises the unique challenges faced by younger people living with dementia.

These groups provide an invaluable network where individuals and families can connect, share stories, and receive expert guidance in a supportive, non-judgmental environment. The Dementia Cafés and Young Onset Diagnosis Groups are commissioned by Kent County Council, and we are a subcontractor to Age UK Herne Bay and Whitstable, the contract holders. Through this collaboration, we continue to deliver essential services to individuals living with dementia across the region.

### Partnership with Bright Shadow

In addition to our direct services, we are proud to have entered into a partnership with Brightshadow, which has allowed us to expand our dementia-related initiatives. This collaboration enables us to deliver a diverse range of projects designed to support individuals living with dementia, further enhancing the quality and scope of our services. The ongoing projects, which began in 2024, continue to make a significant impact on the lives of those affected by dementia, while strengthening our partnership with Bright Shadow.

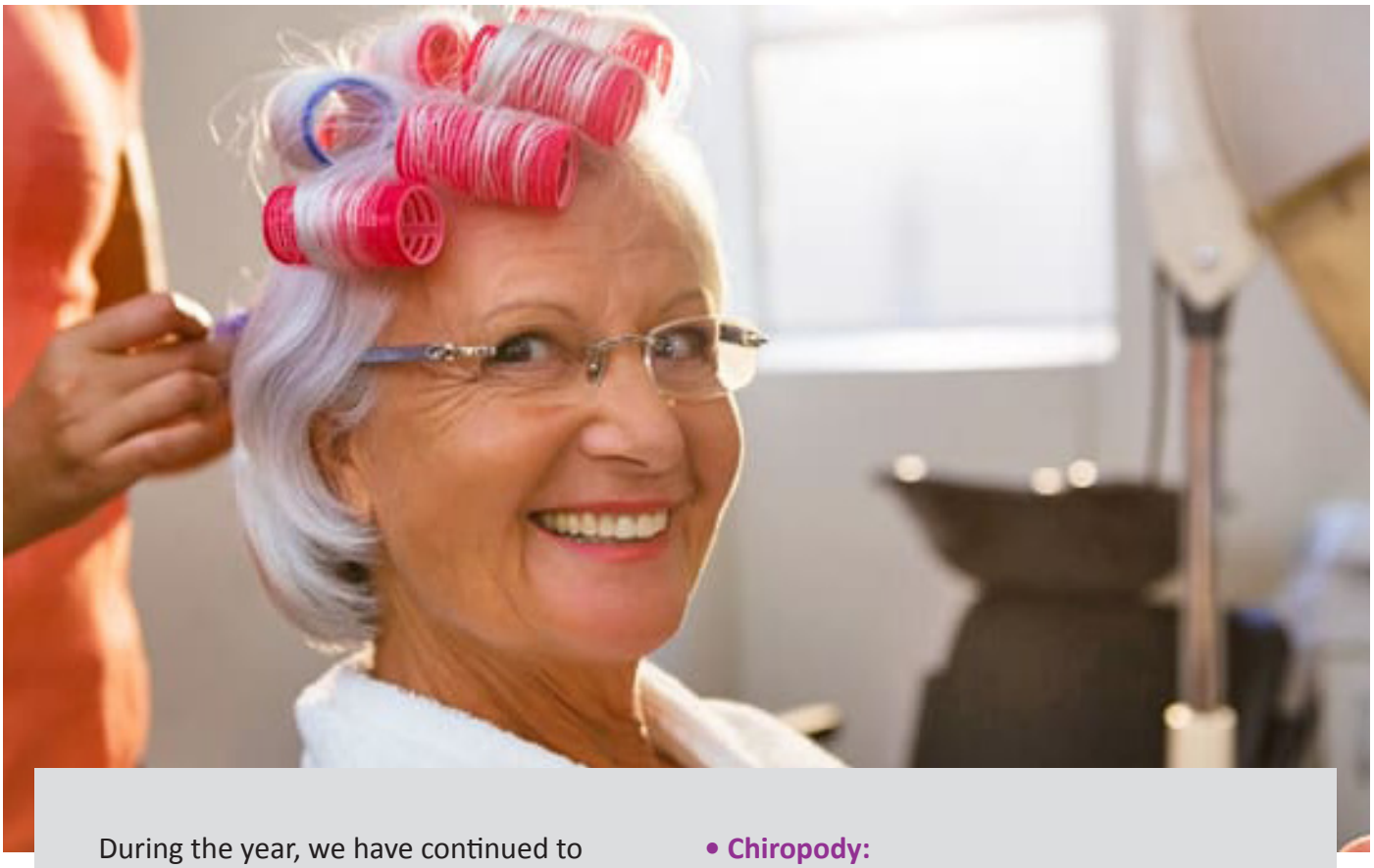
### Community Engagement and Dementia-Friendly Initiatives

We are committed to enhancing the community's understanding and support for dementia. Through our collaboration with the Hythe Dementia Forum, we have worked to make Hythe town a dementia-friendly community. This initiative raises awareness, educates local businesses, and promotes inclusivity for individuals living with dementia.

Building on this success, in January 2025, we partnered with local councillors in Ashford and various organisations to establish the Ashford Dementia Forum. The goal of this forum is to make Ashford a more dementia-friendly town, ensuring that people living with dementia and their families can access the resources and support they need within the community.

This initiative is a cornerstone of our ongoing efforts to create dementia-friendly spaces, where individuals can continue to participate in their communities with confidence, knowing that they are supported by accessible and understanding services.

# Other Services



During the year, we have continued to provide vital services to support our community. These include:

**• Befriending:**
In the past year, our Befriending service has been thriving, with 22 dedicated volunteers providing support to **28** clients. This service is currently at capacity, with each volunteer offering valuable companionship and reducing social isolation for their assigned client. The volunteers have been instrumental in providing personalised attention, fostering a strong sense of community, and making a significant impact on the wellbeing of those we serve.

**• Hairdressing:**
A total of **389** hairdressing appointments, ensuring our clients have access to personal grooming services.

**• Chiropody:**
**2,501** chiropody appointments were fulfilled, helping to maintain the health and comfort of our clients' feet.

**• Hearing Aid Clinics:**
**572** drop-in sessions took place, providing essential hearing aid support to our service users.

**• Diabetes Peer-to-Peer Support Groups:**
Facilitated peer support groups for **42** individuals living with diabetes, empowering them to share experiences, offer mutual support, and learn from each other's journeys.

**• Hypertension Hero Sessions:**
A series of sessions that supported **311** participants in managing and reducing hypertension, improving overall health outcomes and providing them with the tools and knowledge to manage their condition effectively.

## Volunteering

Our **177** volunteers are the backbone of the Charity, and we are deeply grateful for their dedication and hard work. We strive to offer volunteer roles that suit a variety of interests and skill sets, ensuring that everyone can contribute in meaningful ways to our mission.

From April 2024 to March 2025, our volunteers have donated an impressive **15,605** hours, which translates to a saving of **£190,537.05** in wage costs. (Using minimum wage of £12.21p/h).

We rely on volunteers for a wide range of essential roles, including befrienders, drivers, volunteers assisting with shopping, supporting activities, working in the café kitchen, and many other vital tasks. Their time and commitment are instrumental in enabling us to deliver our services and meet the needs of those in our community.

The importance of volunteer coordination cannot be overstated. In recognition of the vital role this position plays in keeping our volunteer programme running smoothly, the Trustees agreed to continue funding this role out of reserves once the Lottery funding ended in August 2024. This decision underscores the invaluable contribution volunteers make to the Charity, ensuring that we maintain strong support and continuity in our services for the long term.

Trustees' Report

# Fundraising Highlights

**This financial year has been exceptionally rewarding and inspiring, marked by the incredible support from our community, staff, and volunteers who contributed tirelessly to various fundraising initiatives.**

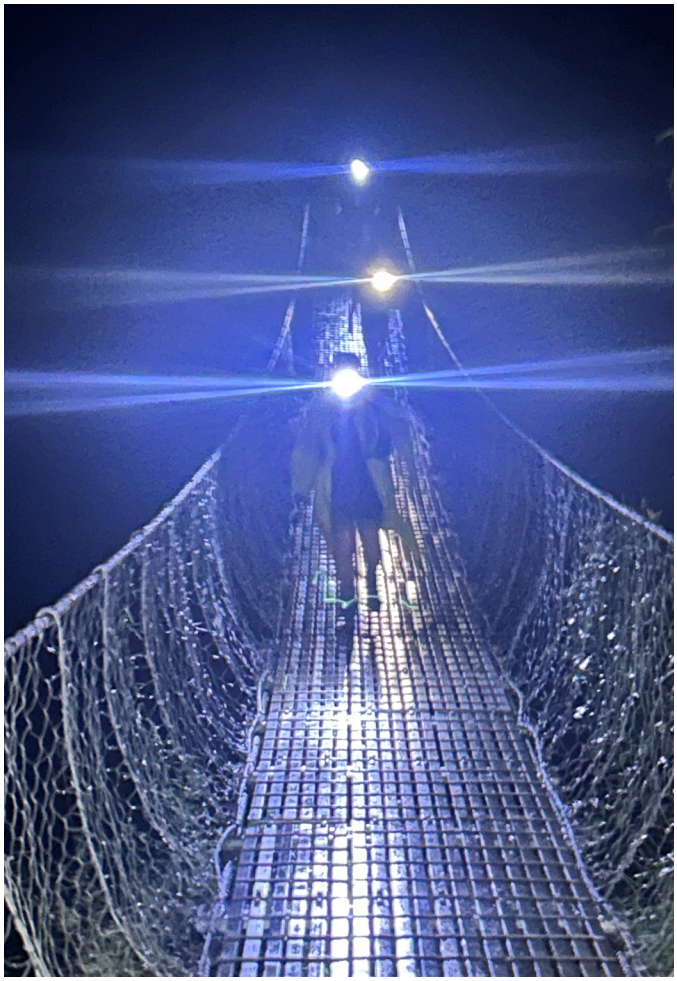
Our regular events, including lively Bingo nights, engaging Quiz evenings, bustling Jumble Sales, and festive Christmas Fairs, continued to bring our community together, raising valuable funds that directly support our vital work.

However, the standout event of this financial year was undoubtedly the remarkable Everest Base Camp Challenge. Two dedicated team members, accompanied by Sam, one of our valued community members who lives with dementia, undertook this extraordinary adventure. Although Cleo and Emma bravely reached Everest Base Camp, the journey was not without its challenges. Cleo showed immense resilience in overcoming altitude sickness, while sadly Sam developed a chest infection and had to return from Namche. Undeterred, Cleo and Emma continued, carrying with them our Age UK stone, which they proudly placed at Base Camp, symbolising our organisation's commitment and the courage of everyone involved. Their mission was specifically dedicated to raising vital funds to support our Dementia Services, directly benefiting individuals and families affected by dementia.

Throughout this incredible journey, our team met an array of amazing people from all walks of life, each sharing their inspiring stories and personal motivations for taking on the Everest challenge. The experience provided unique insights into Nepalese culture and daily life, allowing our team to immerse themselves deeply, sampling new foods, learning local customs, and building lasting bonds through shared challenges and achievements.

In addition to the Everest Base Camp Challenge, our dedicated fundraising team worked tirelessly, rallying our staff workforce and volunteers to raise essential funds through various initiatives and events. The collective spirit and relentless determination demonstrated by our entire community has been truly heartwarming and instrumental in achieving our fundraising goals. We extend our heartfelt gratitude to all participants, supporters, and volunteers who made our fundraising events this year so memorable and impactful. Your continued generosity and enthusiasm empower us to continue our mission with confidence and optimism.

AURORA
EVEREST BASE CAMP



CLEO
EMMA
SAM
JAWOR
2024

Trustees' Report

# Chief Officer's Overview for the Year Ahead

Cleo Smith, BEM

**As we look towards the year ahead, it's important to reflect on both the successes and challenges we've faced. One of the most difficult decisions was the closure of our Lyminge site, a step we took after in-depth reviews of our budgets, financial reports, and the long-term sustainability of our services.**

This was an incredibly challenging decision for everyone involved, and we deeply understand the emotional impact it had on our staff, volunteers, and the local community. The response from the community, while heartfelt, created further challenges for our staff who had to manage the difficult emotions and concerns of those who were directly affected. We are aware of how upsetting it was for many of our volunteers, who have given so much of their time and energy to support the Charity. This decision, while painful, was ultimately made with the long-term future of our organisation in mind. Ensuring the sustainability of our services for the most vulnerable in our community is our primary responsibility, and sometimes tough decisions are required to achieve that.

In the face of these challenges, we have also made significant strides in ensuring the ongoing quality of our services. Throughout the year, we undertook the Age UK Quality Programme, which provided an independent and thorough assessment of our operations. We were pleased to learn that our organisation not only meets the necessary legislation but also adheres to best practice standards in delivering our services. This programme affirmed that we are on the right path and that our efforts are focused on maintaining high standards across all aspects of our work. This positive confirmation was particularly important as we navigated a difficult financial landscape.

Additionally, we conducted a comprehensive review of our staffing structure. Where possible, we restructured teams to ensure we could meet our funding obligations without resorting to redundancies. This was a delicate balancing act as we sought to minimise the impact on our valued staff while preparing for potential funding losses and cuts in the year ahead. We are incredibly proud of how our staff have responded to these changes, and their resilience has been crucial to the continuity of our services.

One area that requires ongoing attention is our ageing fleet. Many of our vehicles are crucial for transporting vulnerable individuals to and from our services. As these vehicles continue to age, it is clear that plans will need to be made in the coming year to upgrade our fleet. This is vital to ensure that we can maintain the level of service our community relies on and that the most vulnerable individuals can continue to access the support they need.

Looking back on the second year of our merger, it has been a period of growth, adaptation, and valuable lessons. The decision to merge has been confirmed as the right one, and while there have been growing pains along the way, we have seen the benefits of a more unified organisation. The merger has allowed us to streamline operations, share resources, and better serve our community. That said, we continue to face challenges, particularly with regard to funding and sustainability in the face of an unpredictable economic environment.

Despite these challenges, I remain confident in our ability to move forward. We are fortunate to have an incredible team of Trustees, staff and volunteers who demonstrate unwavering dedication and passion for the work we do. Together, we have built strong foundations that will allow us to weather these difficult times. With the continued support of our local community, I am certain we will not only persevere but thrive. We remain committed to delivering high-quality services and supporting the most vulnerable in our community for many years to come.

**Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 26th September 25 and signed on behalf of the board of trustees by:

Penny Southern

P Southern (Chair)
Trustee

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Independent Auditor's Report to the Members of Age UK Hythe, Lyminge and Ashford

## Year ended 31 March 2025

### Opinion

We have audited the financial statements of Age UK Hythe, Lyminge and Ashford (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment and business performance with particular reference to any remuneration or related party transactions involving trustees.

We also consider the results of our enquiries of management, relating to their own identification and assessment of the risks of irregularities and possible related fraud. This includes reviewing available documentation on their policies and procedures and performing tests of controls to evidence their effectiveness.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals and the correct use of restricted funds. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit.

Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Burgess Hodgson

Alexander Baker (Senior Statutory Auditor)

For and on behalf of
Burgess Hodgson Audit Limited
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

24 October 2025

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Statement of Financial Activities
## (including income and expenditure account)

## Year ended 31 March 2025

| | Note | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 **Total funds** £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | **2** | 88,378 | 288,537 | 376,915 | 731,332 |
| Day Care Centre | **3** | 939,386 | 196,821 | 1,136,207 | 1,150,045 |
| Other trading activities | **4** | 99,740 | – | 99,740 | 88,934 |
| Investment income | **5** | 33,210 | – | 33,210 | 15,750 |
| **Total income** | | 1,160,714 | 485,358 | 1,646,072 | 1,986,061 |
| **Expenditure** | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of other trading activities | **6** | 13,737 | 26,786 | 40,523 | 42,353 |
| Investment management costs | **7** | 2,079 | – | 2,079 | 3,838 |
| Day Care Centre | **8,9** | 1,228,757 | 443,120 | 1,671,877 | 1,689,263 |
| **Total expenditure** | | 1,244,573 | 469,906 | 1,714,479 | 1,735,454 |
| Net gains on investments | **11** | 32,025 | – | 32,025 | 87,107 |
| **Net (expenditure)/income and net movement in funds** | | (51,834) | 15,452 | (36,382) | 337,714 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 1,969,593 | 293,901 | 2,263,494 | 1,925,780 |
| **Total funds carried forward** | | 1,917,759 | 309,353 | 2,227,112 | 2,263,494 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Statement of Financial Position

## 31 March 2025

| | Note | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible fixed assets | **15** | | 415,396 | | 385,650 |
| Investments | **16** | | 1,311,958 | | 1,309,090 |
| | | | 1,727,354 | | 1,694,740 |
| **Current assets** | | | | | |
| Stocks | **17** | 5,612 | | 5,220 | |
| Debtors | **18** | 205,671 | | 210,025 | |
| Cash at bank and in hand | | 438,684 | | 558,180 | |
| | | 649,967 | | 773,425 | |
| **Creditors: amounts falling due within one year** | **19** | 150,209 | | 204,671 | |
| **Net current assets** | | | 499,758 | | 568,754 |
| **Total assets less current liabilities** | | | 2,227,112 | | 2,263,494 |
| **Net assets** | | | 2,227,112 | | 2,263,494 |
| **Funds of the charity** | | | | | |
| Restricted funds | | | 309,353 | | 293,901 |
| Unrestricted funds | | | 1,917,759 | | 1,969,593 |
| **Total charity funds** | **21** | | 2,227,112 | | 2,263,494 |

These financial statements were approved by the board of trustees and authorised for issue on 26th September 25, and are signed on behalf of the board by:

Penny Southern

P Southern (Chair)
Trustee

The notes on pages 11 to 25 form part of these financial statements.

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Statement of Cash Flows

## Year ended 31 March 2025

| | 2025 £ | 2024 £ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net (expenditure)/income | (36,382) | 337,714 |
| *Adjustments for:* | | |
| Depreciation of tangible fixed assets | 44,962 | 49,130 |
| Net gains on investments | (32,025) | (87,107) |
| Dividends, interest and rents from investments | (20,471) | (14,340) |
| Other interest receivable and similar income | (12,739) | (1,410) |
| Interest payable and similar charges | 12,250 | 10,491 |
| Accrued income | (16,443) | (10,690) |
| *Changes in:* | | |
| Stocks | (392) | (2,844) |
| Trade and other debtors | 20,704 | (122,701) |
| Trade and other creditors | (54,369) | 66,080 |
| Cash generated from operations | (94,905) | 224,323 |
| Interest paid | (12,250) | (10,491) |
| Interest received | 12,739 | 1,410 |
| Net cash (used in)/from operating activities | (94,416) | 215,242 |
| **Cash flows from investing activities** | | |
| Dividends, interest and rents from investments | 20,471 | 14,340 |
| Purchase of tangible assets | (85,848) | (16,679) |
| Proceeds from sale of tangible assets | 11,140 | 280 |
| Proceeds from sale of other investments | 29,157 | – |
| Net cash used in investing activities | (25,080) | (2,059) |
| **Net (decrease)/increase in cash and cash equivalents** | (119,496) | 213,183 |
| **Cash and cash equivalents at beginning of year** | 558,180 | 344,997 |
| **Cash and cash equivalents at end of year** | 438,684 | 558,180 |

**The notes on pages 11 to 25 form part of these financial statements.**

## 1. Accounting policies

### Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 201) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Age Concern Hythe and Lyminge is a charitable company in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is Sanford House, Stade Street, Hythe, Kent, CT21 6BD. The nature of the charity's operations and principal activities are on page 1.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Income tax

The Charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

## 1. Accounting policies *(continued)*

### Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### Allocation and apportionment of costs

Support costs are those that assists the work of the charity but do not directly undertake charity activities. Note 10 provides a breakdown of the costs and how these have been allocated.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|---|---|---|
| Freehold property | - | Straight line over life of lease |
| Fixtures and fittings | - | 20% reducing balance |
| Motor vehicles | - | 25% reducing balance |
| Equipment | - | 33% straight line |

### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

### 1. Accounting policies *(continued)*

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Defined contribution plans**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2025 £** |
|---|---|---|---|
| **Donations** | | | |
| Donations | 56,762 | – | 56,762 |
| Ashford Transfer | – | – | – |
| **Legacies** | | | |
| Legacies | – | – | – |
| **Grants** | | | |
| Grants | 31,616 | 288,537 | 320,153 |
| | 88,378 | 288,537 | 376,915 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|
| **Donations** | | | |
| Donations | 25,482 | – | 25,482 |
| Ashford Transfer | 338,166 | 25,598 | 363,764 |
| **Legacies** | | | |
| Legacies | 2,000 | – | 2,000 |
| **Grants** | | | |
| Grants | 7,928 | 332,158 | 340,086 |
| | 373,576 | 357,756 | 731,332 |

## 3. Day care centre

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2025 £** |
|---|---|---|---|
| Meals and refreshments | 576,643 | – | 576,643 |
| Health and well being | 30,270 | 62,250 | 92,520 |
| Transport contributions | 141,248 | – | 141,248 |
| Independent living services | 153,720 | – | 153,720 |
| Centre activities | 37,505 | – | 37,505 |
| SEK Wellbeing Funding | – | 99,571 | 99,571 |
| National Lottery Funding - Stick in a Bundle Income | – | 35,000 | 35,000 |
| | 939,386 | 196,821 | 1,136,207 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|
| Meals and refreshments | 540,289 | – | 540,289 |
| Health and well being | 90,286 | – | 90,286 |
| Transport contributions | 124,707 | – | 124,707 |
| Independent living services | 157,073 | – | 157,073 |
| Centre activities | 34,197 | – | 34,197 |
| SEK Wellbeing Funding | – | 99,993 | 99,993 |
| National Lottery Funding - Stick in a Bundle Income | 3,500 | 100,000 | 103,500 |
| | 950,052 | 199,993 | 1,150,045 |

## 4. Other trading activities

| | Unrestricted Funds £ | **Total Funds 2025 £** | Unrestricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|---|
| Fundraising events | 15,776 | 15,776 | 18,784 | 18,784 |
| Shop Income | 53,132 | 53,132 | 53,953 | 53,953 |
| Other Income | 4,377 | 4,377 | 5,210 | 5,210 |
| Support Income - Other Branches | 26,455 | 26,455 | 10,987 | 10,987 |
| | 99,740 | 99,740 | 88,934 | 88,934 |

## 5. Investment income

| | Unrestricted Funds £ | **Total Funds 2025 £** | Unrestricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|---|
| Rents received | 14,530 | 14,530 | 14,340 | 14,340 |
| Gain/loss on sale of investments | 5,941 | 5,941 | – | – |
| Deposit account interest | 12,739 | 12,739 | 1,410 | 1,410 |
| | 33,210 | 33,210 | 15,750 | 15,750 |

## 6. Costs of other trading activities

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2025 £** |
|---|---|---|---|
| Other trading actitivies | 13,737 | 26,786 | 40,523 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|
| Other trading actitivies | 42,353 | – | 42,353 |

## 7. Investment management costs

| | Unrestricted Funds £ | **Total Funds 2025 £** | Unrestricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|---|
| Managing agents fees | 1,792 | 1,792 | 1,577 | 1,577 |
| Insurance | 287 | 287 | 2,261 | 2,261 |
| | 2,079 | 2,079 | 3,838 | 3,838 |

## 8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2025 £** |
|---|---|---|---|
| Day Care Centre | 1,059,689 | 434,170 | 1,493,859 |
| Support costs | 169,068 | 8,950 | 178,018 |
| | 1,228,757 | 443,120 | 1,671,877 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|
| Day Care Centre | 871,341 | 638,491 | 1,509,832 |
| Support costs | 179,431 | – | 179,431 |
| | 1,050,772 | 638,491 | 1,689,263 |

## 9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | **Total funds 2025 £** | Total fund 2024 £ |
|---|---|---|---|---|
| Day Care Centre | 1,493,859 | – | 1,493,859 | 1,509,832 |
| Governance costs | – | 178,018 | 178,018 | 179,431 |
| | 1,493,859 | 178,018 | 1,671,877 | 1,689,263 |

## 10. Analysis of support costs

| | Day Care Centre | **Total 2025** | Total 2024 |
|---|---|---|---|
| | £ | **£** | £ |
| Wages | 99,771 | 99,771 | 97,811 |
| Social Security | 11,258 | 11,258 | 10,987 |
| Pensions | 2,308 | 2,308 | 2,301 |
| Auditors' remuneration | 8,515 | 8,515 | 13,000 |
| Bank charges | 12,250 | 12,250 | 10,491 |
| Legal & Professional fees | 6,804 | 6,804 | 9,137 |
| Accountancy & bookkeeping | 37,112 | 37,112 | 46,286 |
| | 178,018 | 178,018 | 190,013 |

## 11. Net gains on investments

| | Unrestricted Funds | **Total Funds 2025** | Unrestricted Funds | Total Funds 2024 |
|---|---|---|---|---|
| | £ | **£** | £ | £ |
| Fair value gains/(losses) on other investment assets | 32,025 | 32,025 | 87,107 | 87,107 |

## 12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Depreciation of tangible fixed assets | 44,962 | 49,130 |
| Fees payable for the audit of the financial statements | 8,515 | 13,000 |

## 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | 941,098 | 922,712 |
| Social security costs | 50,469 | 55,930 |
| Employer contributions to pension plans | 14,998 | 14,161 |
| | 1,006,565 | 992,803 |

## 13. Staff costs *(continued)*

The average head count of employees during the year was 58 (2024: 71). The average number of full-time equivalent employees during the year is analysed as follows:

| | **2025** | 2024 |
|---|---|---|
| | **No.** | No. |
| Management | 7 | 7 |
| Support & Dementia Daybreak | 13 | 17 |
| Administration | 3 | 4 |
| Ancillary | 2 | 2 |
| Hot meals | 15 | 19 |
| Independent living | 8 | 10 |
| Kitchen | 6 | 6 |
| Cleaning & Laundry | 2 | 3 |
| Information & Advice | 2 | 3 |
| | 58 | 71 |

The number of employees whose remuneration for the year fell within the following bands, were:

| | **2025** | 2024 |
|---|---|---|
| | **No.** | No. |
| £60,000 to £69,999 | 1 | – |

## 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

Trustee expenses of £185 were paid to Penny Southern in the year (2024: £191).

## 15. Tangible fixed assets

| | Improvements to Property | Fixtures and fittings | Motor vehicles | Equipment | **Total** |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | **£** |
| **Cost** | | | | | |
| At 1 April 2024 | 505,628 | 154,142 | 53,848 | 22,723 | 736,341 |
| Additions | – | 5,260 | 80,588 | – | 85,848 |
| Disposals | – | (35,165) | (2,033) | (2,708) | (39,906) |
| **At 31 March 2025** | 505,628 | 124,237 | 132,403 | 20,015 | 782,283 |
| **Depreciation** | | | | | |
| At 1 April 2024 | 166,027 | 130,148 | 33,022 | 21,494 | 350,691 |
| Charge for the year | 34,841 | 3,631 | 6,035 | 455 | 44,962 |
| Disposals | – | (26,260) | (572) | (1,934) | (28,766) |
| **At 31 March 2025** | 200,868 | 107,519 | 38,485 | 20,015 | 366,887 |
| **Carrying amount** | | | | | |
| **At 31 March 2025** | 304,760 | 16,718 | 93,918 | – | 415,396 |
| At 31 March 2024 | 339,601 | 23,994 | 20,826 | 1,229 | 385,650 |

## 16. Investments

| | Investment properties £ | Other investments £ | **Total £** |
|---|---|---|---|
| **Cost or valuation** | | | |
| At 1 April 2024 | 350,000 | 959,090 | 1,309,090 |
| Additions | – | – | – |
| Disposals | – | (29,157) | (29,157) |
| Fair value movements | – | 32,025 | 32,025 |
| **At 31 March 2025** | 350,000 | 961,958 | 1,311,958 |
| **Impairment** | | | |
| **At 1 April 2024 and 31 March 2025** | | – | – |
| **Carrying amount** | | | |
| **At 31 March 2025** | 350,000 | 961,958 | 1,311,958 |
| At 31 March 2024 | 350,000 | 959,090 | 1,309,090 |

All investments shown above are held at valuation.

**Investment properties**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

## 17. Stocks

| | **2025 £** | 2024 £ |
|---|---|---|
| Stocks | 5,612 | 5,220 |

## 18. Debtors

| | **2025 £** | 2024 £ |
|---|---|---|
| Trade debtors | 91,977 | 113,479 |
| Prepayments and accrued income | 99,522 | 84,197 |
| Other debtors | 14,172 | 12,349 |
| | 205,671 | 210,025 |

## 19. Creditors: amounts falling due within one year

| | **2025 £** | 2024 £ |
|---|---|---|
| Trade creditors | 55,199 | 67,738 |
| Accruals and deferred income | 20,587 | 20,680 |
| Social security and other taxes | 10,257 | 10,846 |
| Other creditors | 64,166 | 105,407 |
| | 150,209 | 204,671 |

## 20. Pensions and other post retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,998 (2024: £14,161).

## 21. Analysis of charitable funds

### Unrestricted funds

| | At 1 Apr 2024 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | **At 31 Mar 2025** £ |
|---|---|---|---|---|---|---|
| General funds | 1,935,514 | 1,147,714 | (1,231,573) | – | 32,025 | 1,883,680 |
| Designated Redundancy Fund | 34,079 | – | – | – | – | 34,079 |
| Designated Warm Space Fund | – | 4,000 | (4,000) | – | – | – |
| Designated UKSPF Fund | – | 9,000 | (9,000) | – | – | – |
| | 1,969,593 | 1,160,714 | (1,244,573) | – | 32,025 | 1,917,759 |

| | At 1 Apr 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Mar 2024 £ |
|---|---|---|---|---|---|---|
| General funds | 1,469,805 | 1,424,312 | (1,092,963) | 47,253 | 87,107 | 1,935,514 |
| Designated Redundancy Fund | 34,079 | – | – | – | – | 34,079 |
| Designated Warm Space Fund | – | – | – | – | – | – |
| Designated UKSPF Fund | – | 4,000 | (4,000) | – | – | – |
| | 1,503,884 | 1,428,312 | (1,096,963) | 47,253 | 87,107 | 1,969,593 |

## 21. Analysis of charitable funds *(continued)*

**Restricted funds**

| | At 1 Apr 2024 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | **At 31 Mar 2025 £** |
|---|---|---|---|---|---|---|
| Information & Advice Fund | – | – | – | – | – | – |
| Extension Fund | 278,571 | – | (26,786) | – | – | 251,785 |
| Hythe & Ashford Dementia Coordinator | – | 84,171 | (84,171) | – | – | – |
| Hythe Post Diagnostic Dementia | – | 81,286 | (81,286) | – | – | – |
| Christmas Party Fund | – | – | – | – | – | – |
| Cost of Living Fund | – | 17,485 | (17,485) | – | – | – |
| Singing for All | – | 10,700 | (1,533) | – | – | 9,167 |
| Stick In A Bundle | – | 35,000 | (35,000) | – | – | – |
| Lottery Wellbeing Fund | 11,998 | – | (11,998) | – | – | – |
| Wellbeing IMAGO | – | 62,250 | (62,250) | – | – | – |
| Wellbeing SEK | – | 99,571 | (99,571) | – | – | – |
| MCST | – | 7,500 | (7,500) | – | – | – |

**21. Analysis of charitable funds** *(continued)*

| | | | | | | |
|---|---|---|---|---|---|---|
| PIP | 3,332 | 7,082 | (10,414) | – | – | – |
| Diabetes Peer to Peer | – | 5,672 | (5,672) | – | – | – |
| Talking Therapies | – | 7,108 | (7,108) | – | – | – |
| Scewfix foundation | – | 5,755 | (2,500) | – | – | 3,255 |
| FHDC exercise classes | – | 6,000 | (6,000) | – | – | – |
| Parkinsons UK physical activities | – | 2,829 | (2,829) | – | – | – |
| Lyminge Association repairs | – | 883 | (737) | – | – | 146 |
| KCC Community Transport | – | 45,000 | – | – | – | 45,000 |
| Dementia Choir | – | 7,066 | (7,066) | – | – | – |
| | 293,901 | 485,358 | (469,906) | – | – | 309,353 |

| | At 1 Apr 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Mar 2024 £ |
|---|---|---|---|---|---|---|
| Information & Advice Fund | 44,565 | – | – | (44,565) | – | – |
| Extension Fund | 304,656 | – | (26,085) | – | – | 278,571 |
| Hythe & Ashford Dementia Coordinator | – | 70,243 | (70,243) | – | – | – |
| Hythe Post Diagnostic Dementia | 325 | 67,449 | (67,774) | – | – | – |
| Christmas Party Fund | 2,688 | – | – | (2,688) | – | – |

**21. Analysis of charitable funds** *(continued)*

| | | | | | | |
|---|---|---|---|---|---|---|
| Cost of Living Fund | 3,733 | 34,970 | (38,703) | – | – | – |
| Singing for All | – | – | – | – | – | – |
| Stick In A Bundle | 65,929 | 100,000 | (165,929) | – | – | – |
| Lottery Wellbeing Fund | – | 72,000 | (60,002) | – | – | 11,998 |
| Wellbeing IMAGO | – | 62,250 | (62,250) | – | – | – |
| Wellbeing SEK | – | 99,993 | (99,993) | – | – | – |
| MCST | – | 12,399 | (12,399) | – | – | – |
| PIP | – | 38,445 | (35,113) | – | – | 3,332 |
| Diabetes Peer to Peer | – | – | – | – | – | – |
| Talking Therapies | – | – | – | – | – | – |
| Scewfix foundation | – | – | – | – | – | – |
| FHDC exercise classes | – | – | – | – | – | – |
| Parkinsons UK physical activities | – | – | – | – | – | – |
| Lyminge Association repairs | – | – | – | – | – | – |
| KCC Community Transport | – | – | – | – | – | – |
| Dementia Choir | – | – | – | – | – | – |
| | 421,896 | 557,749 | (638,491) | (47,253) | – | 293,901 |

## 22. Funds

The funds are used for the following purposes:

Designated

Redundancy Fund
This fund is monies set aside to cover any redundancy costs that may arise in the future due to a decrease in funding for the activities of the charity, although at the present time it is not envisioned that the fund will be used.

UKSPF
A grant from Folkestone and Hythe District Council to support people living in the community with information and advice.

Warm Space
A grant from Folkestone and Hythe District Council to provide a warm space for people to socialise in the winter months reducing costs of utilities at home.

Restricted

Extension Fund
This represents funds received from Kent County Council, The Bradbury Foundation, Bernard Sunley and the Laing Family Trust for the existing building extension costs.

Stick In A Bundle
This represents funding received from the National lottery to support the development and coordination of volunteers in the community enhancing their experience and increasing volunteer involvement within the organisation.

Hythe Dementia Coordinator
Age UK Hythe and Lyminge are subcontractors to deliver Dementia coordination services as part of a contract procured by Kent County council and the NHS.

Hythe Post Diagnostic Dementia
Age UK Hythe and Lyminge are subcontractors to deliver Dementia support services as part of a contract procured by Kent County Council and the NHS.

Cost of Living Fund
A grant from Age UK National to support our rising running costs.

Maintenance Cognitive Stimulation Therapy (MCST)
Funding to deliver therapy sessions for people in the early stages of dementia, supporting memory, communication, and wellbeing.

Personal Independence Programme (PIP)
Support to help older people maintain their independence, build confidence, and take control of their health and wellbeing.

Singing For All
Funding was received to support the Singing For All programme in Lyminge. This provides inclusive group singing sessions designed to improve mental health, wellbeing, and social connections. The sessions are accessible to older people and those at risk of isolation,

encouraging participation in a supportive community environment.

Wellbeing Matter (Imago)
The Wellbeing Matters funding, received via Imago, was used to deliver a range of wellbeing activities for older people and vulnerable adults. The programme aims to help individuals maintain independence, reduce isolation, and improve overall quality of life.

Wellbeing SEK
Grant funding was received through Wellbeing SEK to support local wellbeing initiatives. These funds were directed towards activities that promote physical and mental health, and enhance resilience within the community.

Wellbeing Lottery Grant
The charity was the lead organisation for the Wellbeing Lottery Grant, working on behalf of a consortium of organisations across Kent. As lead partner, the charity coordinated the project, managed reporting requirements, and ensured outcomes were delivered for beneficiaries across the county. The funding was awarded for the Ashford area to support wellbeing activities and towards a sustainable model.

Diabetes Peer to Peer
Funding was received for the Diabetes Peer to Peer project. This initiative enables people living with diabetes to access support and guidance from trained peers, helping to build confidence in self-management of the condition and reducing health inequalities.

Talking Therapies
Funding to provide telephone-based talking therapy for those experiencing anxiety, loneliness, or challenging times.

Screwfix Foundation
A grant to revamp the Hythe Day Centre, creating a more welcoming and accessible environment for all service users.

Folkestone & Hythe District Council (FHDC)
Funding to extend our exercise programme outside of normal operating hours, helping more older people to stay active and connected.

Parkinson's UK
Support to deliver tailored exercise sessions designed for people living with Parkinson's disease.

Lyminge Association
Funding to repair the community café dishwasher, ensuring the smooth running of a vital local hub for social connection.

Kent County Council (KCC) Community Fund
Support for the purchase of a new vehicle, enabling us to transport older people to the day centre and reduce social isolation.

Dementia Choir
Funding to establish a choir for people living with dementia and their carers, offering joy, connection, and therapeutic benefit through music.

## 23. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2025 £** |
|---|---|---|---|
| Tangible fixed assets | 116,358 | 299,038 | 415,396 |
| Investments | 1,311,958 | – | 1,311,958 |
| Current assets | 592,399 | 57,568 | 649,967 |
| Creditors less than 1 year | (108,215) | (41,994) | (150,209) |
| **Net assets** | 1,912,500 | 314,612 | 2,227,112 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|
| Tangible fixed assets | 53,294 | 332,356 | 385,650 |
| Investments | 1,309,090 | – | 1,309,090 |
| Current assets | 758,095 | 15,330 | 773,425 |
| Creditors less than 1 year | (204,671) | – | (204,671) |
| **Net assets** | 1,915,808 | 347,686 | 2,263,494 |

## 24. Analysis of changes in net debt

| | At 1 Apr 2024 £ | Cash flows £ | **At 31 Mar 2025 £** |
|---|---|---|---|
| Cash at bank and in hand | 558,180 | (119,496) | 438,684 |

## 25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

| | **2025 £** | 2024 £ |
|---|---|---|
| Not later than 1 year | 32,940 | 15,600 |
| Later than 1 year and not later than 5 years | 142,880 | 77,900 |
| Later than 5 years | 20,125 | 35,725 |
| | 195,945 | 129,225 |

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Management Information

## Year ended 31 March 2025

**The following pages do not form part of the financial statements.**

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Detailed Statement of Financial Activities

## Year ended 31 March 2025

| | 2025 £ | 2024 £ |
|---|---|---|
| **Income and endowments** | | |
| **Donations and legacies** | | |
| Donations | 56,762 | 25,482 |
| Ashford Transfer | – | 363,764 |
| Legacies | – | 2,000 |
| Grants | 320,153 | 340,086 |
| | 376,915 | 731,332 |
| **Day Care Centre** | | |
| Meals and refreshments | 576,643 | 540,289 |
| Health and well being | 92,520 | 90,286 |
| Transport contributions | 141,248 | 124,707 |
| Independent living services | 153,720 | 157,073 |
| Centre activities | 37,505 | 34,197 |
| SEK Wellbeing Funding | 99,571 | 99,993 |
| National Lottery Funding - Stick in a Bundle Income | 35,000 | 103,500 |
| | 1,136,207 | 1,150,045 |
| **Other trading activities** | | |
| Fundraising events | 15,776 | 18,784 |
| Shop Income | 53,132 | 53,953 |
| Other Income | 4,377 | 5,210 |
| Support Income - Other Branches | 26,455 | 10,987 |
| | 99,740 | 88,934 |
| **Investment income** | | |
| Rents received | 14,530 | 14,340 |
| Gain/loss on sale of investments | 5,941 | – |
| Deposit account interest | 12,739 | 1,410 |
| | 33,210 | 15,750 |
| **Total income** | 1,646,072 | 1,986,061 |

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Detailed Statement of Financial Activities *(continued)*

## Year ended 31 March 2025

| | 2025 £ | 2024 £ |
|---|---|---|
| **Expenditure** | | |
| **Costs of other trading activities** | | |
| Opening stock | 5,220 | 2,376 |
| Purchases | 35,019 | 42,462 |
| Closing stock | 5,612 | 5,220 |
| Fundraising Expenditure | 5,896 | 2,735 |
| | 40,523 | 42,353 |
| **Investment management costs** | | |
| Managing agents fees | 1,792 | 1,577 |
| Insurance | 287 | 2,261 |
| | 2,079 | 3,838 |
| **Day Care Centre** | | |
| Wages and salaries | 941,098 | 922,712 |
| Employer's NIC | 50,469 | 55,930 |
| Pension costs | 14,998 | 14,161 |
| Rent | 33,538 | 34,031 |
| Rates and water | 12,888 | 14,578 |
| Light and heat | 36,037 | 33,295 |
| Repairs and maintenance | 32,229 | 31,318 |
| Motor vehicle expenses | 88,972 | 91,679 |
| Legal and professional fees | 52,431 | 57,841 |
| Telephone | 28,315 | 28,988 |
| Other office costs | 31,261 | 39,302 |
| Other interest payable and similar charges | 12,250 | 10,491 |
| Meals | 44,791 | 36,798 |
| Sundries | 13,789 | 20,548 |
| Cleaning and waste disposal | 21,545 | 23,747 |
| Training | 2,580 | 5,383 |
| Independent living scheme expenses | 39,265 | 55,655 |
| Hot meal delivery | 100,927 | 99,668 |
| Recruitment and other staff costs | 652 | 4,633 |
| Equipment leasing | 1,806 | 1,227 |
| Bad Debts written off | (190) | 12,243 |
| Investments to property | 34,841 | 35,072 |
| Fixtures and fittings | 11,936 | 5,301 |
| Motor vehicles | 266 | 6,942 |
| Computer equipment | 1,229 | 1,815 |
| Advertising and marketing | 13,646 | 6,180 |
| Activities and Entertainment | 50,308 | 39,725 |
| | 1,671,877 | 1,689,263 |

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Detailed Statement of Financial Activities *(continued)*

## Year ended 31 March 2025

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **Total expenditure** | 1,714,479 | 1,735,454 |
| **Net gains on investments** | | |
| Fair value gains/(losses) on other investment assets | (32,025) | (87,107) |
| **Net (expenditure)/income** | (36,382) | 337,714 |

# Age UK Hythe, Lyminge and Ashford

## Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

## Year ended 31 March 2025

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **Costs of other trading activities** | | |
| **Other trading actitivies** | | |
| Opening stock | 5,220 | 2,376 |
| Purchases | 35,019 | 42,462 |
| Closing stock | (5,612) | (5,220) |
| Fundraising expenditure | 5,896 | 2,735 |
| | 40,523 | 42,353 |
| **Costs of other trading activities** | 40,523 | 42,353 |

| | 2025 £ | 2024 £ |
|---|---|---|
| **Day Care Centre** | | |
| **Day Care Centre** | | |
| ***Activities undertaken directly*** | | |
| Wages | 841,327 | 824,901 |
| Social security | 39,211 | 44,943 |
| Pensions | 12,690 | 11,860 |
| Rent | 33,538 | 34,031 |
| Rates and insurance | 12,888 | 14,578 |
| Light and heat | 36,037 | 33,295 |
| Repairs and maintenance | 32,229 | 31,318 |
| Minibus and travel expenses | 88,972 | 91,679 |
| Telephone and internet charges | 28,315 | 28,988 |
| Postage and stationary | 31,261 | 39,302 |
| Meals | 44,791 | 36,798 |
| Sundries | 13,789 | 20,548 |
| Cleaning and waste disposal | 21,545 | 23,747 |
| Training | 2,580 | 5,383 |
| Independent living scheme expenses | 39,265 | 55,655 |
| Hot meal delivery | 100,927 | 99,668 |
| Recruitment and other staff costs | 652 | 4,633 |
| Equipment leasing | 1,806 | 1,227 |
| Bad Debts written off | (190) | 12,243 |
| Investments to property | 34,841 | 35,072 |
| Fixtures and fittings | 11,936 | 5,301 |
| Motor vehicles | 266 | 6,942 |
| Computer equipment | 1,229 | 1,815 |
| Advertising and marketing | 13,646 | 6,180 |
| Activities and Entertainment | 50,308 | 39,725 |
| | 1,493,859 | 1,509,832 |
| **Governance costs** | | |
| Wages | 99,771 | 97,811 |
| Social Security | 11,258 | 10,987 |
| Pensions | 2,308 | 2,301 |
| Accountancy & bookkeeping | 37,112 | 27,408 |
| Auditors' remuneration | 8,515 | 13,000 |
| Legal & Professional fees | 6,804 | 17,433 |
| Bank charges | 12,250 | 10,491 |
| | 178,018 | 179,431 |
| **Day Care Centre** | 1,671,877 | 1,689,263 |

**AGE CONCERN (AGE UK) ASHFORD LTD**

England & Wales - Charity number 1152993

# Accounts

Registered charity number 08248833.
Charitable company registration number 1152993.

# ANNUAL REPORT

## & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

**Age Concern (Age UK) Ashford Limited**

(A company limited by guarantee)

Ashford age UK

# Legal & Administrative Information

**Trustees**
Mr Tim Fagg
Mr Tom Dawlings
Ms Anya Harris - Resigned 31/3/23
Mr Frederick Hobbs - Resigned 31/3/23
Ms Louise Homewood - Resigned 31/3/23

**Chief Executive and Companay Secretary**
Cleo Smith BEM

**Senior Management Team**
Christopher Houghton

**Charity Number**
1152993

**Company Number**
08248833

**Registered Office & Principal address**
Farrow Court
Stanhope Road
Ashford
Kent
TN23 5RF

## Auditor
Burgess Hodson LLP
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

## Accountants
Kendall Richardson LLP
Romney House
Monument Way
Orbital Park
Ashford
Kent
TN24 0HB

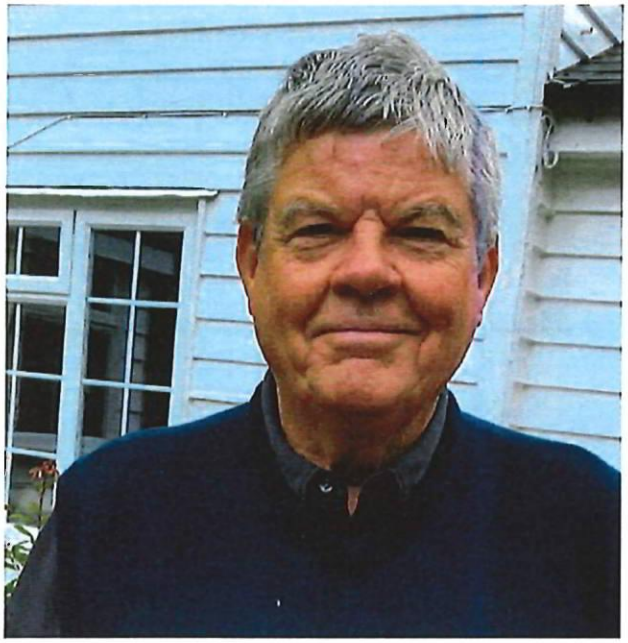
## Main Bankers
HSBC Bank plc
39 High Street
Ashford
Kent
TN24 8TG

## Insurance Brokers
Independent Insurance Services
Church House
136 Sandgate Road
Folkestone
Kent
CT20 2BN

# Contents


| | |
|---|---|
| A Message from the Chair | 1 |
| Trustees' Report | 2 - 11 |
| Statement of Trustees' Responsibilities | 12 |
| Report of Independent Auditors | 13 - 18 |
| Statement of Financial Activities | 19 |
| Statement of Financial Position | 20 |
| Notes to the Cash Flow Statement | 21 |
| Notes to the Financial Statements | 22 -31 |
| Blank Page (The following pages do not form part of the Financial Statements) | 32 |
| Detailed Statement of Financial Activities | 33 - 35 |

# Message from the Chair
## Tim Fagg



In some ways, this is a very sad last introduction to the annual report for Age UK Ashford. We have been operating independently since 1947, and it is pleasing to note that before this year's merger with Age UK Hythe and Lyminge the organisation was at heart of the community and in good financial order.

But there is, of course new life ahead of us as the newly merged, Age UK Hythe , Lyminge and Ashford. The future does look, indeed, promising. All our staff at Ashford are moving into the new organisation seamlessly, and I think with a great sense of approval of what has been achieved and what will be achieved. Over the past 76 years, the organisation has had its bumps in the road which have not been helped by the reduction in health and social care grants from Kent County Council. I could develop at length what have been the obstructions put in our path by those who need our organisation in order to look after the more senior population of Ashford but that is now in the past.

I must thank the trustees who have worked tirelessly to ensure that Cleo and her team are able to put into practice the plans and budgets that we have put in place. In fact, it is fair to say that Cleo has also guided us. The present Trustees of Ashford are caring, keen and committed. We are all moving over as Trustees to the new organisation and I have no reason to doubt that the new Trustee board will work well together.
I do thank on behalf of the trustees all our staff and volunteers at Ashford. Without you there would be no Age UK Ashford and because of you there is a golden future ahead. Thank you

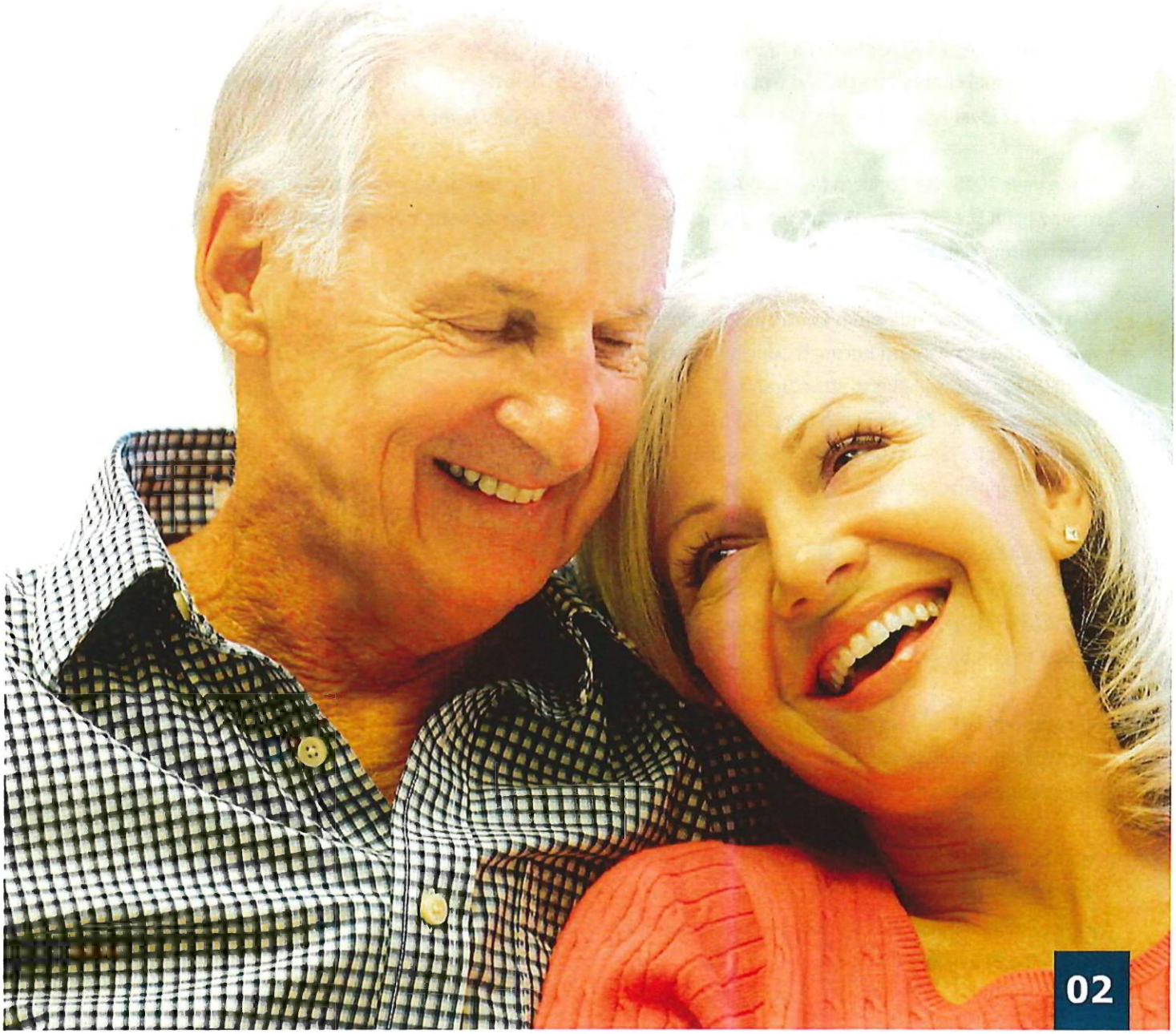
**Timothy Fagg**
Date:

# Trustees' Report (including Directors' Report)
## An Introduction

**The Trustees, who are the directors for the purpose of company law, are pleased to present their report together with the financial statements of the Charity for the period 1 April 2022 to 31 March 2023.**

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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) (second edition, effective 1 January 2019).



# Trustees' Report
## Structure, Governance & Management

Age Concern (Age UK) Ashford Limited was incorporated as a company limited by guarantee and not having a share capital with company number 8248833 under the Companies Act 2006 on 11 October 2012. Age Concern (Age UK) Ashford Limited has been a registered charity, number 1152993, since 22 July 2013.

The governing documents of Age Concern (Age UK) Ashford Limited are the Memorandum and Articles of Association adopted by the company on 24 May 2013.

Age Concern (Age UK) Ashford is a brand partner of the national charity Age UK and works with a network of local Age UKs across Kent.

In the year 2016 Age Concern (Age UK) Ashford moved from the Eldercare Centre into the newly-built housing scheme named Farrow Court.

The recently-occupied Pop-In Centre in Vicarage Lane was returned to Ashford Borough Council in year 2018-2019. This was due to structural damage that was too costly for Age Concern (Age UK) Ashford to repair. Staff were vacated from the building and relocated to Farrow Court.

The move from the Pop Inn Centre has caused significant disruption to service delivery, particularly to the Information and Advice Service and specifically to one to one confidential meetings.

We approached Ashford Borough Council to assist with additional office space in Farrow Court but our negotiations proved unsuccessful.

With some changes in the use of rooms we have managed to increase office space and separate an area to offer support and services to those living with Dementia in a quieter area.

**Board of Trustees**

The Trustees who served during the year were:
Mr Tim Fagg, Chair
Mr Tom Dawlings, Treasurer
Ms Anya Harris - Resigned 31/3/23
Mr Frederick Hobbs - Resigned 31/3/23
Ms Louise Homewood - Resigned 31/3/23

The body responsible for the management of the charity is the Board of Trustees.

The Trustees are also Directors of the incorporated entity, which meets at least ten times a year.

The Board receives financial reports and service progress reports.

The Senior Support Management Team is represented at the meetings of the Board of Trustees.

# Trustees' Report
## Structure, Governance & Management

The Board conducts a regular skills audit to ensure that the serving Trustees collectively possess all the skills necessary for the efficient governance of the Charity.

Potential Trustees are interviewed before being nominated for election at the Annual General Meeting. If the required skills and experience cannot be met among the Trustees, appropriate individuals can be co-opted onto the Board. The Charity advertises for potential candidates when Trustee vacancies arise.

None of our Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee or senior manager with a related party, supplier or beneficiary of the Charity, must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The Trustees have taken into account the Charity Commission's guidance on public benefit.

**Management**

The Board of Trustees are responsible for the overall strategic direction and development of the organisation.

Decisions on the day-to-day operations and management of the Charity are delegated to the Chief Executive, Cleo Smith, and Senior Managers of the organisation that are shared with a neighbouring Age UK.

The Board receives monthly reports from the Chief Executive on operational matters and on financial performance.

Decisions on matters with significant implications for the organisation are brought to the Board of Trustees. These would include, but are not limited to:

- Organisational priorities
- All matters of risk – in particular resource and reputational risks
- Significant organisational change
- Major initiatives
- Policy formation and development

The pay of the Senior Management Team is reviewed annually. In view of the nature of the charity, it is the intention of the Board of Trustees to benchmark pay levels to other similar-sized local community charities to ensure that pay rates are competitive.

# Trustees' Report
## Structure, Governance & Management

### Internal Control

The Trustees have overall responsibility for ensuring the charity has appropriate systems of internal control across the entire organisation and that the financial statements follow best practice. They are also responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity.

They are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. They include:

- A business plan and annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, variances from budgets, and forecasts.
- Formal adoption of financial regulations; which includes delegation of authority and segregation of duties.
- Formal adoption of a risk strategy and review of a risk register which identifies and manages individual items.

### Risk Management

The Trustees have in place a risk management strategy and risk register. This process includes regular review by the Trustees, Chief Officer and other senior members of staff. The process identifies the types of risks the Charity faces, prioritises them in terms of likelihood of occurrence and potential impact, and identifies the means of mitigating them.

This work has identified that long-term financial sustainability is a potential risk for the charity. The focus of the next strategic plan will be to develop self-sustaining income streams for our existing high-quality services and develop new initiatives and services that older people need and want.

Attention has also been focused on non-financial risks arising from fire and health and safety at both our centres. A comprehensive Fire Risk Assessment and fire warden training has been undertaken together with full building and electrical surveys to mitigate against these risks.

# Trustees' Report
## Our Mission

*Respond to the needs of local older people and provide activities and quality services that influence, and enable choice, independence and wellbeing.*

# Trustees' Report
## Our Strategic Objectives

### Charitable Object
The object of the Charity shall be to promote and assist the general good of all older people in any manner which is now or hereafter may be deemed by law to be charitable, primarily within Ashford.

### Our Vision
Reduce loneliness and improve the health and wellbeing for those living in or around Ashford.

### Our Objectives
- To provide a high quality, safe and sustainable service, which meets the needs of older people across Ashford.
- To use our experience and knowledge to empower older people, represent them and give them an influential voice.
- To influence and respond effectively to changes in Health and Adult Social Care policies.
- To engage with older people, their families and carers so that older people in our town and villages can access support, live well and make the most of later life.

### Our Values
We are:

## Caring
...providing a high-quality service, with the needs of the individual at its core. Ensuring service users are treated with care, respect and dignity.

## Trust
...providing trustworthy, quality and accessible services using our experience and knowledge to empower older people, represent them. Helping them access support, live well and make the most of later life.

## Choice
... providing choice to access a range of opportunities and empower older people to make choices about their lives.

# About us
## Our Services

Our services focus on social opportunity groups in our hubs and community while providing support at home where needed. All services are built around our Wellness Wheel. Recognising there are several aspects of life that can impact on how we might be feeling, we have developed our services to ensure there is a variety of options available to you.

### Full days with us

**Full day sessions include:**
A varied programme of activities offered both morning and afternoon, e.g. seated exercise, new age curling, art, singing and much more.
A hot two course lunch, cooked fresh daily.
Refreshments throughout the day.
Local transport to and from the hub is available.
In the year April 2022-March 2023 we provided **3,304** social opportunity places. We alslo provided **1,441** wellbeing activities such as art, singing, dance groups and much more.

### Help at home

**These services include:**
**Two course hot meal delivery:** Fresh meals delivered hot and ready to eat. In the year April 2022-March 2023 we delivered **23,660** hot meals.
**Independent living service:** Assisting with tasks that might have become more difficult, for example, light housework, preparing you a light lunch or support getting shopping. In the year April 2022-March 2023 we provided **2,114** visits.
**Befriending service:** Offering companionship in April 2022-March 2023, we provided **290** hours of befriending.
**Transport:** We have a fleet of wheelchair accessible vehicles to assist with transport needs. In the year April 2022-March 2023 we supported **1,641** individuals with transport needs.
**Shopping and prescription delivery:** Assisting with essential shopping and collecting and delivering prescriptions. In the year April 2022-March 2023 we provided **1,221** shopping calls and delivered **206** prescriptions.

# About us
## Our Services

### Information & Advice

Age UK has a team of expert Information and Advice Officers who are able to help navigate through life changes and ensure adequate support is received.

**The team can help with:**

**Maximising your income:** Completing benefit checks to ensure that you are receiving all you could be entitled to.

**Help with form filling:** We know those forms are tough! Our team are here to support you. Whether with blue badge applications, attendance allowance or any other form you need support with, we are just a call away.

**Community equipment:** Don't struggle at home, there is free assistive equipment available that can be put in place where needed.

**Care and support advice:** A change in health can be a challenge and often needs adapting to. Find out what support is out there and where to access it.

In the year April 2022-March 2023 we provided **11,141** interventions.

### Dementia & Me

A diagnosis of dementia can result in mixed feelings; relief for knowing the cause of changes to behaviour, or anxiety of what might be coming next.

We offer a bespoke service to assist and support at each stage of living with dementia. In the year April 2022-March 2023 we supported over **1,500** individuals living with Dementia.

### Volunteering

Our volunteers keep the charity moving. We like to think that we have something for everyone.

In the year April 2022-March 2023 Volunteers have donated **724** hours equating to **£8,688**.

We rely heavily on volunteers to support our organisation. We have many volunteers roles including befrienders, drivers, volunteers supporting with shopping, activities, in the café, kitchen and much more.

# About us
## Our Services

### Personal Independence Programme

The Personal Independence Programme can help reduce social isolation and loneliness by supporting individuals to access groups and services in their community.

A Personalised Independence Co-ordinator (PIC) will carry out a home visit and will provide direct support to help improve general wellbeing, confidence and self-esteem and promote independence and safety within the home. In the year April 2022-March 2023 we supported over **1,500** individuals to re-engage in community activities.

### Time for me

A new membership group developed in April 2023, offering discounts and priority access to our outings and day trips.

From lunches at local restaurants and theatre trips, to film nights at the hub. It's a great way to meet new people and try new things. In the year April 2022-March 2023 we offered **22** sessions.

# Trustees' Report (cont'd)

## Plans for future periods

With effect for the charity from 1 April 2022, Kent County Council ceased grant funding Adult Social Care and started instead to award contracts to social care providers through a tendering process. The Charity in partnership with other Age UK brand partners in Kent made a tender application but this was unsuccessful. The Charity therefore did not receive any KCC grant funding for any of its services from 1 April 2022.

In addition to this reduction in funding, the Trustees are aware that rising costs, for example, utilities and motor fuel, will put further pressure on the Charity's finances for the foreseeable future.

To address these issues, the Charity has since 31 March 2022 instigated a stepped increase in the charges it makes to the individuals who use the Charity's services. Demand for the charity's services remains high, even after the price rises, and the Trustees are reasonably confident that this initiative will enable the charity to continue providing at least the same range and quality of services while still offering value for money to service users and assisting the Charity in maintaining its financial position.

The Charity is seeking other sources of funding to enable it to continue developing the range, quality and sustainability of services it can offer to current and potential future service users in its area, and to assist in ensuring its long-term financial stability.

The Charity has for some years collaborated closely with another brand partner of Age UK in a geographical area adjacent to that served by the Charity, Age UK Hythe and Lyminge. The Trustees of both charitable companies have agreed in principle that this relationship should be put on a more permanent footing and that the two entities should be combined. Solicitors have been appointed to advise on the legal and regulatory implications of the proposal.

The proposed merger proceeded and took place during 2023 in time for 1st April 2023, with Trustees of both charitable companies considering that the combined entity would benefit significantly from pooled resources and experience, economies of scale and reduced administrative time and costs.

## Fundraising

Due to the restrictions of Covid-19 we were unable to hold in house fundraising activities in the reporting year. Following the successful partnership with Age UK Hythe and Lyminge, we have been successful in recruiting a Marketing and Fundraising Officer that is shared across both organisations since April 2022. The role focusses on increasing in house fundraising activity and seeking potential grant income.

## Covid-19

There was a significant impact on the organisation due to Covid-19, with reduced services and fluctuation in staffing levels due to positive test results meant that some services were delivered at reduced capacity. We were also faced with a slow return of clients following deterioration in health and mobility along with increased anxiety of returning to social environments. We are still experiencing a need for more in-depth support for those frail and vulnerable and working with individuals to increase confidence and provide reassurance as we now start to return to normal operating services.

## Financial review

# Age Concern (Age UK) Ashford

## Company Limited by Guarantee

## Trustees' Responsibilities Statement

## Year ended 31 March 2023

**Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on ..25/10/2023... and signed on behalf of the board of trustees by:

MR T Fagg
Chair

### Trustees' responsibilites statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on ...25/10/2023.. and signed on behalf of the board of trustees by:

Mr T R Dawlings
Trustee

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Independent Auditor's Report to the Members of Age Concern (Age UK) Ashford Ltd

## Year ended 31 March 2023

### Opinion

We have audited the financial statements of Age Concern (Age UK) Ashford Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment and business performance with particular reference to any remuneration or related party transactions involving trustees.

We also consider the results of our enquiries of management, relating to their own identification and assessment of the risks of irregularities and possible related fraud. This includes reviewing available documentation on their policies and procedures and performing tests of controls to evidence their effectiveness.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals and the correct use of restricted funds. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit.

Despite proper planning and audit work in accordance with auditing standards there are inherent limitation and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Burgess Hodgson LLP

Matthew Lightfoot (Senior Statutory Auditor)

For and on behalf of
Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

6th November 2023

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

## Year ended 31 March 2023

| | Note | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | 2 | 29,141 | 64,761 | 93,902 | 206,969 |
| Charitable activities | 3 | 340,445 | 41,250 | 381,695 | 322,415 |
| Investment income | 4 | 461 | – | 461 | 13 |
| **Total income** | | 370,047 | 106,011 | 476,058 | 529,397 |
| **Expenditure** | | | | | |
| | 5,6 | 443,345 | 93,137 | 536,482 | 448,398 |
| **Total expenditure** | | 443,345 | 93,137 | 536,482 | 448,398 |
| **Net (expenditure)/income and net movement in funds** | | (73,298) | 12,874 | (60,424) | 80,999 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 411,464 | 12,724 | 424,188 | 343,189 |
| **Total funds carried forward** | | 338,166 | 25,598 | 363,764 | 424,188 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Statement of Financial Position

## 31 March 2023

| | Note | 2023 £ | £ | 2022 £ | £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible fixed assets | 11 | | 16,262 | | 24,490 |
| **Current assets** | | | | | |
| Stocks | 12 | 420 | | 1,030 | |
| Debtors | 13 | 38,836 | | 32,134 | |
| Cash at bank and in hand | | 332,200 | | 396,841 | |
| | | 371,456 | | 430,005 | |
| **Creditors: amounts falling due within one year** | 14 | 23,954 | | 30,307 | |
| **Net current assets** | | | 347,502 | | 399,698 |
| **Total assets less current liabilities** | | | 363,764 | | 424,188 |
| **Net assets** | | | 363,764 | | 424,188 |
| **Funds of the charity** | | | | | |
| Restricted funds | | | 25,598 | | 12,724 |
| Unrestricted funds | | | 338,166 | | 411,464 |
| **Total charity funds** | 18 | | 363,764 | | 424,188 |

These financial statements were approved by the board of trustees and authorised for issue on 25/10/2023, and are signed on behalf of the board by:

Mr T R Dawlings
Trustee

**The notes on pages 10 to 19 form part of these financial statements.**

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Statement of Cash Flows

## Year ended 31 March 2023

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net (expenditure)/income | (60,424) | 80,999 |
| *Adjustments for:* | | |
| Depreciation of tangible fixed assets | 9,048 | 8,089 |
| Government grant income | – | (150,683) |
| Other interest receivable and similar income | (461) | (13) |
| Interest payable and similar charges | 4,359 | 3,464 |
| Accrued (income)/expenses | (30,320) | 22,514 |
| *Changes in:* | | |
| Stocks | 610 | (311) |
| Trade and other debtors | 21,470 | (6,762) |
| Trade and other creditors | (4,205) | (25,482) |
| Cash generated from operations | (59,923) | (68,185) |
| Interest paid | (4,359) | (3,464) |
| Interest received | 461 | 13 |
| Net cash used in operating activities | (63,821) | (71,636) |
| **Cash flows from investing activities** | | |
| Purchase of tangible assets | (820) | (6,000) |
| Proceeds from sale of tangible assets | – | 24 |
| Net cash used in investing activities | (820) | (5,976) |
| **Cash flows from financing activities** | | |
| Government grant income | – | 150,683 |
| Net cash from financing activities | – | 150,683 |
| **Net (decrease)/increase in cash and cash equivalents** | (64,641) | 73,071 |
| **Cash and cash equivalents at beginning of year** | 396,841 | 323,770 |
| **Cash and cash equivalents at end of year** | 332,200 | 396,841 |

**The notes on pages 10 to 19 form part of these financial statements.**

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Notes to the Financial Statements

## Year ended 31 March 2023

### 1. Accounting policies

**Basis of preparation**

Age Concern (Age UK) Ashford Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency is sterling, rounded to the nearest pound.

**Going concern**

The financial statements are prepared on a going concern basis, but also see note 21.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Income tax**

The charitable company is a registered charity and is therefore exempt from taxation.

**Fund accounting**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in the notes to the financial statements.

1. **Accounting policies** *(continued)*

**Incoming resources**

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from donations and grants, including capital grants, is included in income resources when these are receivable.

Legacies are recorded as receivable when notified to the charity by the executor, provided that the value can be reasonable ascertained. Legacies received are reported as restricted funds where the conditions of the legacy impose restrictions on the use of funds. Where there are no such restrictions legacy income is shown as part of the general fund income.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income is accounted for on a receivable basis.

**Resources expended**

Expenditure is accounted for on an accrual basis. The irrecoverable element of VAT is included with the item if expense to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements.

**Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

**Tangible assets**

Tangible assets are stated at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|---|---|---|
| Fixtures and fittings | - | 20% reducing balance |
| Motor vehicles | - | 25% straight line |

## 1. Accounting policies *(continued)*

### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### Defined contribution plans

The charitable company operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

## 2. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| **Donations** | | | |
| Donations | 18,658 | – | 18,658 |
| **Legacies** | | | |
| Legacies | 4,301 | – | 4,301 |
| **Grants** | | | |
| Other grants from Age UK and other Age UK entities | 5,375 | 64,761 | 70,136 |
| Other grants received | – | – | – |
| Government grant income | – | – | – |
| **Other donations and legacies** | | | |
| Fundraising | 807 | – | 807 |
| | 29,141 | 64,761 | 93,902 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| **Donations** | | | |
| Donations | 6,826 | – | 6,826 |
| **Legacies** | | | |
| Legacies | 27,010 | – | 27,010 |

### 2. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| **Grants** | | | |
| Other grants from Age UK and other Age UK entities | 20,750 | – | 20,750 |
| Other grants received | 1,125 | – | 1,125 |
| Government grant income | 150,683 | – | 150,683 |
| **Other donations and legacies** | | | |
| Fundraising | 575 | – | 575 |
| | 206,969 | – | 206,969 |

### 3. Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| Day Centre Income (incl catering and transport) | 235,808 | – | 235,808 |
| Helping Hands | 62,767 | – | 62,767 |
| Dementia Day Break Club | 39,913 | – | 39,913 |
| Personal Independence Programme receipts | – | 41,250 | 41,250 |
| Vehicle sponsorship | 1,200 | – | 1,200 |
| Other income from charitable activities | 757 | – | 757 |
| | 340,445 | 41,250 | 381,695 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Day Centre Income (incl catering and transport) | 135,409 | – | 135,409 |
| Helping Hands | 61,566 | – | 61,566 |
| Dementia Day Break Club | 36,988 | – | 36,988 |
| Personal Independence Programme receipts | – | 86,250 | 86,250 |
| Vehicle sponsorship | 1,200 | – | 1,200 |
| Other income from charitable activities | 1,002 | – | 1,002 |
| | 236,165 | 86,250 | 322,415 |

### 4. Investment income

| | Unrestricted Funds £ | **Total Funds 2023 £** | Unrestricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Interest receivable on bank deposits | 461 | 461 | 13 | 13 |

### 5. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| Operation of a Day Centre and the provision of ancillary services | 390,450 | 91,214 | 481,664 |
| Support costs | 52,895 | 1,923 | 54,818 |
| | 443,345 | 93,137 | 536,482 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Operation of a Day Centre and the provision of ancillary services | 333,423 | 65,355 | 398,778 |
| Support costs | 49,620 | – | 49,620 |
| | 383,043 | 65,355 | 448,398 |

### 6. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | **Total funds 2023 £** | Total fund 2022 £ |
|---|---|---|---|---|
| Operation of a Day Centre and the provision of ancillary services | 481,664 | – | 481,664 | 398,778 |
| Governance costs | – | 54,818 | 54,818 | 49,620 |
| | 481,664 | 54,818 | 536,482 | 448,398 |

### 7. Analysis of support costs

| | Day Care Centre £ | **Total 2023 £** | Total 2022 £ |
|---|---|---|---|
| Wages and salaries | 31,304 | 31,304 | 31,148 |
| Accountancy fees | 8,536 | 8,536 | 7,920 |
| Audit fees | 7,200 | 7,200 | 4,900 |
| Legal and professional fees | 7,778 | 7,778 | 5,652 |
| | 54,818 | 54,818 | 49,620 |

### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

| | **2023 £** | 2022 £ |
|---|---|---|
| Depreciation of tangible fixed assets | 9,048 | 8,089 |
| Operating lease rentals | (146) | 3,532 |
| Fees payable for the audit of the financial statements | 7,200 | 4,900 |

## 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 334,446 | 294,273 |
| Social security costs | 8,885 | 7,842 |
| Employer contributions to pension plans | 3,877 | 3,518 |
| | 347,208 | 305,633 |

The average head count of employees during the year was 24 (2022: 24). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 | 2022 |
|---|---|---|
| | No. | No. |
| Charitable activities | 23 | 23 |
| Governance | 1 | 1 |
| | 24 | 24 |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

## 10. Trustee remuneration and expenses

No person received any remuneration during the year while a trustee (2022: £nil). No trustees received reimbursement of expenses during the year (2022: £nil).

## 11. Tangible fixed assets

| | Fixtures and fittings | Motor vehicles | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| At 1 April 2022 | 11,323 | 33,438 | 44,761 |
| Additions | 820 | – | 820 |
| **At 31 March 2023** | 12,143 | 33,438 | 45,581 |
| **Depreciation** | | | |
| At 1 April 2022 | 8,649 | 11,622 | 20,271 |
| Charge for the year | 690 | 8,358 | 9,048 |
| **At 31 March 2023** | 9,339 | 19,980 | 29,319 |
| **Carrying amount** | | | |
| **At 31 March 2023** | 2,804 | 13,458 | 16,262 |
| At 31 March 2022 | 2,674 | 21,816 | 24,490 |

## 12. Stocks

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Stock of food and drink | 420 | 1,030 |

## 13. Debtors

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade debtors | 3,363 | 25,963 |
| Prepayments and accrued income | 34,187 | 5,670 |
| Other debtors | 1,286 | 501 |
| | 38,836 | 32,134 |

## 14. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | (6,555) | 2,498 |
| Accruals and deferred income | 25,366 | 22,514 |
| Social security and other taxes | 2,488 | 3,035 |
| Other creditors | 2,655 | 2,260 |
| | 23,954 | 30,307 |

## 15. Deferred income

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Amount deferred in year | 5,000 | – |

## 16. Pensions and other post retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,877 (2022: £3,518).

## 17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Recognised in income from donations and legacies: | | |
| Government grants income | – | 150,683 |

### 18. Analysis of charitable funds

**Unrestricted funds**

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|---|---|---|---|---|---|
| General funds | 386,974 | 370,047 | (443,345) | 8,228 | 321,904 |
| Fixed asset fund | 24,490 | – | – | (8,228) | 16,262 |
| | 411,464 | 370,047 | (443,345) | – | 338,166 |

| | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|---|---|---|---|---|---|
| General funds | 311,264 | 443,147 | (383,043) | 15,606 | 386,974 |
| Fixed asset fund | 26,603 | – | – | (2,113) | 24,490 |
| | 337,867 | 443,147 | (383,043) | 13,493 | 411,464 |

**Restricted funds**

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|---|---|---|---|---|---|
| Personal Independence Fund | 12,724 | 41,250 | (38,029) | – | 15,945 |
| Dementia Coordinator Fund | – | 52,188 | (44,934) | – | 7,254 |
| MCST Fund | – | 12,573 | (10,174) | – | 2,399 |
| | 12,724 | 106,011 | (93,137) | – | 25,598 |

| | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|---|---|---|---|---|---|
| Personal Independence Fund | 5,322 | 86,250 | (65,355) | (13,493) | 12,724 |
| Dementia Coordinator Fund | – | – | – | – | – |
| MCST Fund | – | – | – | – | – |
| | 5,322 | 86,250 | (65,355) | (13,493) | 12,724 |

## 18. Analysis of charitable funds *(continued)*

The specific purposes for which restricted funds are applied are as follows:

Personal independence programme - To provide personalised support to people over the age of 55 living with long term health conditions.

Dementia Coordinator - Age UK Hythe and Lyminge are subcontractors to deliver Dementia coordination services as part of a contract procured by Kent County Council and the NHS.

MCST - Grant received from Age UK National to provide Maintenance Cognitive Stimulation Therapy Session for up to 24 weeks.

Transfers from restricted to unrestricted funds arose during the year ended 31 March 2022 following the satisfaction of conditions attached to restricted funds, enabling them to be transferred to unrestricted funds, or to recognise that certain costs relating to specific purposes funded by restricted funds have been met from general costs incurred on charitable activities.

## 19. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| Tangible fixed assets | 16,262 | – | 16,262 |
| Current assets | 345,858 | 25,598 | 371,456 |
| Creditors less than 1 year | (23,954) | – | (23,954) |
| **Net assets** | 338,166 | 25,598 | 363,764 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Tangible fixed assets | 24,490 | – | 24,490 |
| Current assets | 417,281 | 12,724 | 430,005 |
| Creditors less than 1 year | (30,307) | – | (30,307) |
| **Net assets** | 411,464 | 12,724 | 424,188 |

## 20. Analysis of changes in net debt

| | At 1 Apr 2022 £ | Cash flows £ | **At 31 Mar 2023 £** |
|---|---|---|---|
| Cash at bank and in hand | 396,841 | (64,641) | 332,200 |

## 21. Post balance sheet events

On 1 April 2023 the activities of Age Concern Ashford have been merged with those of Age Concern Hythe and Lyminge as the trustees of both charities identified synergies, charitable benefits and trading efficiencies that could be achieved from a merger. As such from 1 April 2023 the trade of Age Concern Ashford has been transferred to Age Concern Hythe and Lyminge, now known as Age Concern Hythe, Lyminge and Ashford (Company no. 06589817, Charity no. 1125274) and all charitable activities for both charities are undertaken in the one entity.

## 22. Related parties

During the year, the charitable company received key management personnel services from another charitable company, Age Concern Hythe and Lyminge. The cost of these services was £31,304 (2022: £31,148). Age Concern Hythe and Lyminge also provided other goods and services to the charitable company during the year at a cost of £87,640 (2022: £41,447).

Normal commercial payment terms apply to these respective supplies, which were undertaken at market value.

The charitable company is a member of Age Well East Kent Limited, a company limited by guarantee which was incorporated in England and Wales on 8 October 2018. The other members of Age Well East Kent Limited are other charities in East Kent with similar objects to those of the charitable company, including other Age UK brand partners. It is intended that Age Well East Kent Limited will operate as a joint venture between the member charities. There was no amount owing to or by Age Well East Kent Limited at 31 March 2023 (2022: £nil).

There were no other related party transactions during the year.

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Management Information

## Year ended 31 March 2023

**The following pages do not form part of the financial statements.**

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Detailed Statement of Financial Activities

## Year ended 31 March 2023

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| **Income and endowments** | | |
| **Donations and legacies** | | |
| Donations | 18,658 | 6,826 |
| Legacies | 4,301 | 27,010 |
| Other grants from Age UK and other Age UK entities | 70,136 | 20,750 |
| Other grants received | – | 1,125 |
| Government grant income | – | 150,683 |
| Fundraising | 807 | 575 |
| | 93,902 | 206,969 |
| **Charitable activities** | | |
| Day Centre Income (incl catering and transport) | 235,808 | 135,409 |
| Helping Hands | 62,767 | 61,566 |
| Dementia Day Break Club | 39,913 | 36,988 |
| Personal Independence Programme receipts | 41,250 | 86,250 |
| Vehicle sponsorship | 1,200 | 1,200 |
| Other income from charitable activities | 757 | 1,002 |
| | 381,695 | 322,415 |
| **Investment income** | | |
| Interest receivable on bank deposits | 461 | 13 |
| **Total income** | 476,058 | 529,397 |

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Detailed Statement of Financial Activities *(continued)*

## Year ended 31 March 2023

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| **Expenditure** | | |
| Wages and salaries | 334,446 | 294,273 |
| Employer's NIC | 8,885 | 7,842 |
| Pension costs | 3,877 | 3,518 |
| Operating leases | (146) | 3,532 |
| Rent | 1,914 | 1,458 |
| Light and heat | 7,798 | 6,909 |
| Repairs and maintenance | 3,922 | 3,415 |
| Insurance | 3,926 | 2,838 |
| Other establishment | 9,061 | 6,950 |
| Other motor/travel costs | 17,071 | 15,202 |
| Legal and professional fees | 23,514 | 18,472 |
| Telephone | 5,920 | 4,585 |
| Other office costs | 6,162 | 2,909 |
| Depreciation | 9,048 | 8,089 |
| Other interest payable and similar charges | 4,359 | 3,464 |
| Sundry expenses | 2,386 | 1,700 |
| Printing, postage, stationary and office equipment repairs | 3,030 | 4,317 |
| Staff training | – | 205 |
| Bad debts written off | 3,634 | (140) |
| Advertising | 162 | 136 |
| Direct costs (incl. catering costs and motor running expenses) | 85,370 | 58,700 |
| (Profit)/loss on disposal of tangible assets | – | 24 |
| Recruitment costs | 2,143 | – |
| | 536,482 | 448,398 |
| **Total expenditure** | 536,482 | 448,398 |
| **Net (expenditure)/income** | (60,424) | 80,999 |

# Age Concern (Age UK) Ashford Ltd

## Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

## Year ended 31 March 2023

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| **Operation of a Day Centre and the provision of ancillary services** | | |
| ***Activities undertaken directly*** | | |
| Wages and salaries | 303,142 | 263,125 |
| National Insurance contributions | 8,885 | 7,842 |
| Pension costs | 3,877 | 3,518 |
| Hire of plant and machinery | (146) | 3,532 |
| Rent and rates | 1,914 | 1,458 |
| Light, heat and power | 7,798 | 6,909 |
| Repairs and renewals | 3,922 | 3,415 |
| Licenses and insurance | 3,926 | 2,838 |
| Cleaning | 9,061 | 6,950 |
| Travel and subsistence | 17,071 | 15,202 |
| Telephone | 5,920 | 4,585 |
| Subscriptions | 6,162 | 2,909 |
| Depreciation and impairment of tangible fixed assets | 9,048 | 8,089 |
| Bank charges | 4,359 | 3,464 |
| Sundry expenses | 2,386 | 1,700 |
| Printing, postage, stationary and office equipment repaits | 3,030 | 4,317 |
| Staff training | – | 205 |
| Bad debts written off | 3,634 | (140) |
| Advertising | 162 | 136 |
| Direct costs (incl. catering costs and motor running expenses) | 85,370 | 58,700 |
| (Profit)/loss on disposal of tangible assets | – | 24 |
| Recruitment costs | 2,143 | – |
| | 481,664 | 398,778 |
| **Governance costs** | | |
| Wages and salaries | 31,304 | 31,148 |
| Accountancy fees | 8,536 | 7,920 |
| Audit fees | 7,200 | 4,900 |
| Legal and professional fees | 7,778 | 5,652 |
| | 54,818 | 49,620 |
| | 536,482 | 448,398 |

**AGE CONCERN (AGE UK) ASHFORD LTD**

England & Wales - Charity number 1152993

# Accounts

Company registration number: 1152993
Charitable company registration number: 08248833

# ANNUAL REPORT

## & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

**Age Concern (Age UK) Ashford Limited**

(A company limited by guarantee)

Ashford age UK

# Legal & Administrative Information

### Trustees

Mr Tim Fagg
Mr Tom Dawlings
Ms Anya Harris
Mr Frederick Hobbs
Ms Louise Homewood

### Chief Executive and Companay Secretary

Cleo Smith BEM

### Charity Number

1152993

### Company Number

08248833

### Registered Office & Principal address

Farrow Court
Stanhope Road
Ashford
Kent
TN23 5RF

### Auditor

Michael Wood
Chartered Accountants and Statutory Auditor
22A Bank Street
Ashford
Kent
TN23 1BE

### Accountants

Kendall Richardson LLP
Romney House
Monument Way
Orbital Park
Ashford
Kent
TN24 0HB

### Main Bankers

HSBC Bank plc
39 High Street
Ashford
Kent
TN24 8TG

### Insurance Brokers

Independent Insurance Services
Church House
136 Sandgate Road
Folkestone
Kent
CT20 2BN

# Contents


| | |
|---|---|
| A Message from the Chair | 1 - 2 |
| Trustees' Report | 3 - 14 |
| Statement of Trustees' Responsibilities | 15 |
| Report of Independent Auditors | 16 - 18 |
| Statement of Financial Activities | 19 |
| Balance Sheet | 20 |
| Statement of Cash Flows | 21 |
| Notes to the Financial Statements | 22 -35 |

# Message from the Chair
## Tim Fagg

My role as Chair on behalf of the Group of Trustees is to introduce our annual report which takes you through the work this organisation completed during this period, the services they successfully managed to continue to deliver, the risks and opportunities, alongside the work to shape the organisation for its future sustainability.

Year 2 of Covid – 19 was a difficult time for us all with reduced services and no friends and family gatherings. The dedicated team of staff and volunteers at Age UK Ashford continued to deliver services that people had become dependent on, whilst working with those that were able to reengage with the community and return to visit a supermarket or collect their own medication.

As the year progressed, we were able to reopen our centres and invite people back to join in social groups and activities. We noticed a deterioration in people's health and, for some, the feeling of loneliness increased, causing anxiety and distress. We changed our service offer to meet the needs of the community and worked with individuals one to one to improve independence and quality of life.

As the pandemic restrictions relaxed towards the end of the year and into 2022 it was a year that brought significant challenges, preparing for the change to social care commissioning, who were moving away from grant funding voluntary organisations and awarding contracts through a tendering process.

Sadly, we failed in our tender application in partnership with a number of Age UKs in Kent, therefore we spent time planning and preparing to enter a new financial year without funding to provide social opportunities to older frail and more vulnerable individuals.

During the year we also experienced fuel shortages but continued to deliver services that heavily relied upon the use of vehicles. Shortly after increased fuel costs also impacted our services, putting pressure on already difficult times and services that were under stress. Other costs increased, such as food, and supplies were in short demand.

It was an incredibly busy year with lots of change and uncertainty that many individuals, families and organisations large and small were facing.

The focus for the remainder of the year, as we approached a year with a loss of statutory funding, was to look to the future and how we could continue, develop and expand services less reliant on financial support.

One service that would be severely effected was Information and Advice. Ashford Borough Council declined our request for financial support, although we have maintained a low-level service with reduced

# Message from the Chair
## Tim Fagg

staffing as it is a service that is of value to our community and one in which we hope to continue.

We have declared our concerns for the lack of funding for the frail and vulnerable to Kent County Council, however their response is "the process of moving from the historic grants to more strategic contracts was never intended to create huge instability in the voluntary sector"; there is no mention of the detrimental impact to older people that this contract has presented.

We continue to work collaboratively with neighbouring Age UK Hythe and Lyminge, sharing senior management and back-office staff. This has proved to be very successful and allowed the organisation to learn and develop.

I am confident you will find this Annual Report informative; it will enable you to reflect on all the excellent work we have achieved during the reporting period and give you confidence that this organisation is making the necessary changes to ensure it is sustainable, relevant and can deliver what's needed to the people in our communities.

**Timothy Fagg**
Date: 11 November 2022

# Trustees' Report (including Directors' Report)
## An Introduction

**The Trustees, who are the directors for the purpose of company law, are pleased to present their report together with the financial statements of the Charity for the period 1 April 2021 to 31 March 2022.**

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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) (second edition, effective 1 January 2019).

# Trustees' Report

## Structure, Governance & Management

Age Concern (Age UK) Ashford Limited was incorporated as a company limited by guarantee and not having a share capital with company number 08248833 under the Companies Act 2006 on 11 October 2012. Age Concern (Age UK) Ashford Limited has been a registered charity, number 1152993, since 22 July 2013.

The governing documents of Age Concern (Age UK) Ashford Limited are the Memorandum and Articles of Association adopted by the company on 24 May 2013.

Age Concern (Age UK) Ashford is a brand partner of the national charity Age UK and works with a network of local Age UKs across Kent.

In the year 2016 Age Concern (Age UK) Ashford moved from the Eldercare Centre into the newly-built housing scheme named Farrow Court.

The recently-occupied Pop Inn Centre in Vicarage Lane was returned to Ashford Borough Council in year 2018-2019. This was due to structural damage that was too costly for Age Concern (Age UK) Ashford to repair. Staff were vacated from the building and relocated to Farrow Court.

The move from the Pop Inn Centre has caused significant disruption to service delivery, particularly to the Information and Advice Service and specifically to one to one confidential meetings.

We approached Ashford Borough Council to assist with additional office space in Farrow Court but our negotiations proved unsuccessful.

With some changes in the use of rooms we have managed to increase office space and separate an area to offer support and services to those living with Dementia in a quieter area.

**Board of Trustees**

The Trustees who served during the year were:
Mr Tim Fagg, Chair
Mr Tom Dawlings, Treasurer
Ms Anya Harris
Mr Frederick Hobbs
Ms Louise Homewood (appointed 11 March 2022)
Mr David Marsh (resigned 28 January 2022)
Ms Diane Parr (resigned 22 June 2021)

The body responsible for the management of the Charity is the Board of Trustees.

The Trustees are also Directors of the incorporated entity, which meets at least ten times a year.

The Board receives financial reports and service progress reports.

The Senior Support Management Team is represented at the meetings of the Board of Trustees.

# Trustees' Report
## Structure, Governance & Management

The Board conducts a regular skills audit to ensure that the serving Trustees collectively possess all the skills necessary for the efficient governance of the Charity.

Potential Trustees are interviewed before being nominated for election at the Annual General Meeting. If the required skills and experience cannot be met among the Trustees, appropriate individuals can be co-opted onto the Board. The Charity advertises for potential candidates when Trustee vacancies arise.

None of our Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee or senior manager with a related party, supplier or beneficiary of the Charity, must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The Trustees have taken into account the Charity Commission's guidance on public benefit.

**Management**

The Board of Trustees are responsible for the overall strategic direction and development of the organisation.

Decisions on the day-to-day operations and management of the Charity are delegated to the Chief Executive, Cleo Smith, and Senior Managers of the organisation that are shared with a neighbouring Age UK.

The Board receives monthly reports from the Chief Executive on operational matters and on financial performance.

Decisions on matters with significant implications for the organisation are brought to the Board of Trustees. These would include, but are not limited to:

- Organisational priorities
- All matters of risk – in particular resource and reputational risks
- Significant organisational change
- Major initiatives
- Policy formation and development

The pay of the Senior Management Team is reviewed annually. In view of the nature of the charity, it is the intention of the Board of Trustees to benchmark pay levels to other similar-sized local community charities to ensure that pay rates are competitive.

# Trustees' Report
## Structure, Governance & Management

### Internal Control

The Trustees have overall responsibility for ensuring the Charity has appropriate systems of internal control across the entire organisation. They are also responsible for keeping proper accounting records. These must disclose the financial position of the Charity with reasonable accuracy at any time, and confirm the financial statements follow best practice.

They are responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. They include:

- A business plan and annual budget approved by the Trustees
- Regular consideration by the Trustees of financial results, variances from budgets, and forecasts
- Formal adoption of financial regulations, which includes delegation of authority and segregation of duties.
- Formal adoption of a risk strategy and review of a risk register which identifies and manages individual items.

### Risk Management

The Trustees have in place a risk management strategy and risk register. This process includes regular review by the Trustees, Chief Officer and other senior members of staff. The process identifies the types of risks the Charity faces, prioritises them in terms of likelihood of occurrence and potential impact, and identifies the means of mitigating them.

This work has identified that long term financial sustainability is a potential risk for the charity. The focus of the next strategic plan will be to develop self-sustaining income streams for our existing high-quality services and develop new initiatives and services that older people need and want.

Attention has also been focused on non-financial risks arising from fire and health and safety. We work closely with Ashford Borough Council to ensure we comply with all health and safety regulations.

# Trustees' Report

## Our Mission

*Respond to the needs of local older people and provide activities and quality services that influence, and enable choice, independence and wellbeing.*

# Trustees' Report
## Our Strategic Objectives

### Charitable Object
The object of the Charity shall be to promote and assist the general good of all older people in any manner which is now or hereafter may be deemed by law to be charitable, primarily within Ashford.

### Our Vision
Reduce loneliness and improve the health and wellbeing for those living in or around Ashford.

### Our Objectives
- To provide a high quality, safe and sustainable service, which meets the needs of older people across Ashford.
- To use our experience and knowledge to empower older people, represent them and give them an influential voice.
- To influence and respond effectively to changes in Health and Adult Social Care policies.
- To engage with older people, their families and carers so that older people in our town and villages can access support, live well and make the most of later life.

### Our Values
We are:

## Caring
...providing a high-quality service, with the needs of the individual at its core. Ensuring service users are treated with care, respect and dignity.

## Trust
...providing trustworthy, quality and accessible services using our experience and knowledge to empower older people, represent them. Helping them access support, live well and make the most of later life.

## Choice
... providing choice to access a range of opportunities and empower older people to make choices about their lives.

# About us
## Our Services

Our services focus on social opportunity groups in our hubs and community while providing support at home where needed. All services are built around our Wellness Wheel. Recognising there are several aspects of life that can impact on how we might be feeling, we have developed our services to ensure there is a variety of options available to you.

### Full days with us

**Full day sessions include:**

A varied programme of activities offered both morning and afternoon, e.g. seated exercise, new age curling, art, singing and much more.

A hot two course lunch, cooked fresh daily.

Refreshments throughout the day.

Local transport to and from the hub is available.

In the year April 2021-March 2022 we provided **3,201** social opportunity places. We alslo provided **1,248** wellbeing activities such as art, singing, dance groups and much more.

### Help at home

**These services include:**

**Two course hot meal delivery:** Fresh meals delivered hot and ready to eat.

**Independent living service:** Assisting with tasks that might have become more difficult, for example, light housework, preparing you a light lunch or support getting shopping. In the year April 2021-March 2022 we provided **2,095** visits.

**Laundry Service:** We collect and wash laundry, returning it the following week. Various levels of service are available to suit all needs. In the year April 2021-March 2022 we provided **116** loads of laundry.

**Befriending service:** Offering companionship in April 2021-March 2022, we provided **312** hours of befriending.

**Transport:** We have a fleet of wheelchair accessible vehicles to assist with transport needs. In the year April 2021-March 2022 we supported **1,717** individuals with transport needs.

**Shopping and prescription delivery:** Assisting with essential shopping and collecting and delivering prescriptions. In the year April 2021-March 2022 we provided **1,216** shopping calls and delivered **214** prescriptions.

# About us
## Our Services

### Information & Advice

Age UK has a team of expert Information and Advice Officers who are able to help navigate through life changes and ensure adequate support is received.

**The team can help with:**

**Maximising your income:** Completing benefit checks to ensure that you are receiving all you could be entitled to.

**Help with form filling:** We know those forms are tough! Our team are here to support you. Whether with blue badge applications, attendance allowance or any other form you need support with, we are just a call away.

**Community equipment:** Don't struggle at home, there is free assistive equipment available that can be put in place where needed.

**Care and support advice:** A change in health can be a challenge and often needs adapting to. Find out what support is out there and where to access it.

In the year April 2021-March 2022 we provided **10,128** interventions.

### Dementia & Me

A diagnosis of dementia can result in mixed feelings; relief for knowing the cause of changes to behaviour, or anxiety of what might be coming next.

We offer a bespoke service to assist and support at each stage of living with dementia.

### Volunteering

Our volunteers keep the charity moving. We like to think that we have something for everyone.

In the year April 2021-March 2022 Volunteers have donated **936** hours equating to **£9,360**.

We rely heavily on volunteers to support our organisation. We have many volunteers roles including befrienders, drivers, volunteers supporting with shopping, activities, in the café, kitchen and much more.

# About us
## Our Services

### Personal Independence Programme

Personal Independence Programme can help reduce social isolation and loneliness by supporting individuals to access groups and services in their community.
A Personalised Independence Co-ordinator (PIC) will carry out a home visit and will provide direct support to help improve general wellbeing, confidence and self-esteem and promote independence and safety within the home.

### Time for me

A new membership group developed in March 2022, offering discounts and priority access to our outings and day trips.
From lunches at local restaurants and theatre trips, to film nights at the hub. It's a great way to meet new people and try new things.

# Trustees' Report (cont'd)

## Plans for future periods

With effect for the charity from 1 April 2022, Kent County Council ceased grant funding Adult Social Care and started instead to award contracts to social care providers through a tendering process. The charity in partnership with other Age UK brand partners in Kent made a tender application but this was unsuccessful. The charity will therefore not receive any KCC grant funding for any of its services from 1 April 2022.

In addition to this reduction in funding, the trustees are aware that rising costs, for example, utilities and motor fuel, will put further pressure on the charity's finances for the foreseeable future.

To address these issues, at least in part, the charity has since 31 March 2022 instigated a stepped increase in the charges it makes to the individuals who use the charity's services. Demand for the charity's services remains high, even after the price rises, and the trustees are reasonably confident that this initiative will enable the charity to continue providing at least the same range and quality of services while still offering value for money to service users and assisting the charity in maintaining its financial position.

The charity is seeking other sources of funding to enable it to continue developing the range, quality and sustainability of services it can offer to current and potential future service users in its area, and to assist in ensuring its long-term financial stability.

The charity has for some years collaborated closely with another brand partner of Age UK in a geographical area adjacent to that served by the charity, Age UK Hythe and Lyminge. The trustees of both charitable companies have agreed in principle that this relationship should be put on a more permanent footing and that the two entities should be combined. Solicitors have been appointed to advise on the legal and regulatory implications of the proposal.

If the proposed combination does proceed, it would be expected to take place during 2023, and the trustees of both charitable companies consider that the combined entity would benefit significantly from pooled resources and experience, economies of scale and reduced administrative time and costs.

## Fundraising

Due to the restrictions of Covid-19 we were unable to hold in house fundraising activities in the reporting year. Following successful partnership with Age UK Hythe and Lyminge, we have been successful in recruiting a Marketing and Fundraising Officer that is shared across both organisations since April 2022. The role focusses on increasing in house fundraising activity and seeking potential grant income.

## Covid-19

There was a significant impact on the organisation due to Covid-19, with reduced services and fluctuation in staffing levels due to positive test results meant that some services were delivered at reduced capacity. We were also faced with a slow return of clients following deterioration in health and mobility along with increased anxiety of returning to social environments. We are still experiencing a need for more in-depth support for those frail and vulnerable and working with individuals to increase confidence and provide reassurance as we now start to return to normal operating services.

## Financial review

***Principal funding sources***
The principal funding sources for the charity in the year were in the form of grant income from Kent County Council Social Services and client contributions. Coronavirus-related grants were also received from various bodies, including the KCC and Ashford Borough Council.

During the year, the charity also received restricted funds totalling £86,250 from Age UK Herne Bay in respect of the Personal Independence Programme, which provides personalised support to people over the age of 55 living with long term health conditions.

***Result for the year***
Incoming resources for the year amounted to £529,397. Resources expended for the year amounted to £448,398. The net income for the year was £80,999. At 31 March 2022, the charity had funds amounting to £424,188, of which £12,724 are restricted.

***Reserves***
Until 31 March 2022, Age UK Ashford received a substantial proportion of its funding in the form of grants from Kent County Council. The trustees had already recognised that if this funding were to cease the range and quality of services the charity was able to provide would be put at risk. Any reduction in the range or quality of services would ultimately have a knock-on effect on the charity's clients and could lead to a deterioration in their wellbeing.

To avoid this outcome as far as possible if funding difficulties were to happen, Age UK Ashford's board had agreed to keep a certain level of financial reserves to ensure that the charity's main operations could continue for a period of at least six months. It had been calculated that this would require reserves of £200,000 and these reserves have been built up from the charity's unrestricted (earned) income.

As noted in the 'Plans for future periods' section above, grant funding from the KCC ceased with effect from 1 April 2022. That section also outlines the main initiatives taken by the charity since that date to enable it to continue providing its existing range and quality of services. The charity does have the level of reserves identified as being required to ensure continuation of its services in the event of grant funding ceasing and it is hoped that the initiatives outlined above will enable this level to be maintained for the foreseeable future.

The free reserves at 31 March 2022 amounted to £386,974 while the designated unrestricted fund amounted to £24,490. The designated fund represents the carrying value of the charity's fixed assets which to that extent is considered to represent a commitment of the reserves held by the charity.

## Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

# Trustees' Report (cont'd)

## Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charitable company on 11 November 2022 and signed on its behalf by:

.....
T Dawlings
Trustee

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Age Concern (Age UK) Ashford Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

## Independent Auditor's Report to the Members of Age Concern (Age UK) Ashford Limited

### Opinion

We have audited the financial statements of Age Concern (Age UK) Ashford Limited (the 'charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). As noted below, the financial statements have been prepared on a basis other than going concern.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Material uncertainty relating to going concern

We draw attention to Note 22 to the financial statements, which explains that there is currently a proposal for this charitable company to be combined with another. The full details and final timescale for the proposed combination have yet to be formally agreed. One outcome of a combination process, should it proceed, may be that at some point this charitable company will have transferred all of its activities and undertaking to another entity and will thus cease to be a going concern in its own right. The trustees are not yet able to determine with certainty if or when this may occur. A material uncertainty therefore exists concerning whether the charitable company will continue as a going concern for the twelve months following the date on which the trustees approve the financial statements. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the trustees' report and the message from the Chair, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Independent Auditor's Report to the Members of Age Concern (Age UK) Ashford Limited

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 15), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

## Independent Auditor's Report to the Members of Age Concern (Age UK) Ashford Limited

We plan and perform our audit procedures so that they provide a reasonable prospect of identifying material irregularities, including fraud. All audits carry an inherent risk that not all irregularities, including those that lead to a material misstatement in the financial statements or material non-compliance with laws and regulations, will be detected.

Our procedures in this regard include (but are not limited to):

- Assessing the control environment of the charity
- Considering the risk of irregularities arising
- Discussing with management known or suspected cases of non-compliance with laws and regulations and assessing these
- Performing analytical procedures to identify matters that may indicate risks of material misstatement, whether through irregularities or otherwise
- Confirming with management the related parties of the charity and reviewing the transactions between the charity and related parties to establish the correct disclosure of these and any that may have been entered into outside the normal course of the charity's activities
- Reviewing on a sample basis any conditions under which funds were received by the charity and considering whether the charity has adhered to those conditions
- Reading minutes of management meetings
- Reviewing transactions identified through sampling or other procedures that may be unusual in nature

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Michael Wood (Senior Statutory Auditor)
For and on behalf of Michael Wood, Statutory Auditor

22A Bank Street
Ashford
Kent
TN23 1BE

Date 20 December 2022

## Age Concern (Age UK) Ashford Limited

## Statement of Financial Activities for the Year Ended 31 March 2022
## (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

**2022**

| | Note | Unrestricted £ | Restricted £ | Total 2022 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 34,411 | - | 34,411 |
| Charitable activities | 4 | 408,723 | 86,250 | 494,973 |
| Investment income | 5 | 13 | - | 13 |
| **Total Income** | | 443,147 | 86,250 | 529,397 |
| **Expenditure on:** | | | | |
| Charitable activities | 6 | 383,043 | 65,355 | 448,398 |
| **Total Expenditure** | | 383,043 | 65,355 | 448,398 |
| **Net income** | | 60,104 | 20,895 | 80,999 |
| Transfers between funds | | 13,493 | (13,493) | - |
| **Net movement in funds** | | 73,597 | 7,402 | 80,999 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 337,867 | 5,322 | 343,189 |
| **Total funds carried forward** | 19 | 411,464 | 12,724 | 424,188 |

**2021**

| | Note | Unrestricted £ | Restricted £ | Total 2021 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 14,500 | - | 14,500 |
| Charitable activities | 4 | 591,232 | 106,293 | 697,525 |
| Investment income | 5 | 40 | - | 40 |
| **Total Income** | | 605,772 | 106,293 | 712,065 |
| **Expenditure on:** | | | | |
| Charitable activities | 6 | 434,821 | 52,447 | 487,268 |
| **Total Expenditure** | | 434,821 | 52,447 | 487,268 |
| **Net income** | | 170,951 | 53,846 | 224,797 |
| Transfers between funds | | 57,179 | (57,179) | - |
| **Net movement in funds** | | 228,130 | (3,333) | 224,797 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 109,737 | 8,655 | 118,392 |
| **Total funds carried forward** | 19 | 337,867 | 5,322 | 343,189 |

All of the charitable company's activities derive from continuing operations during the above two periods.

The notes on pages 22 to 35 form an integral part of these financial statements.

## Age Concern (Age UK) Ashford Limited

## (Registration number: 08248833)
## Balance Sheet as at 31 March 2022

| | Note | 2022<br>£ | 2021<br>£ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 12 | 24,490 | 26,603 |
| | | 24,490 | 26,603 |
| **Current assets** | | | |
| Stocks | 13 | 1,030 | 719 |
| Debtors | 14 | 32,134 | 25,372 |
| Cash at bank and in hand | 15 | 396,841 | 323,770 |
| | | 430,005 | 349,861 |
| **Creditors: Amounts falling due within one year** | 16 | (30,307) | (33,275) |
| **Net current assets** | | 399,698 | 316,586 |
| **Net assets** | | 424,188 | 343,189 |
| **Funds of the charitable company:** | | | |
| **Restricted** | | 12,724 | 5,322 |
| **Unrestricted income funds** | | | |
| Unrestricted | | 411,464 | 337,867 |
| **Total funds** | 19 | 424,188 | 343,189 |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 19 to 35 were approved by the trustees, and authorised for issue on 11 November 2022 and signed on their behalf by:

.....
T Dawlings
Trustee

# Age Concern (Age UK) Ashford Limited

## Statement of Cash Flows for the Year Ended 31 March 2022

| | Note | 2022 £ | 2021 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash income | | 80,999 | 224,797 |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | | 8,089 | 5,039 |
| Investment income | 5 | (13) | (40) |
| Loss/(profit) on disposal of tangible fixed assets | | 24 | (8,600) |
| | | 89,099 | 221,196 |
| **Working capital adjustments** | | | |
| (Increase)/decrease in stocks | 13 | (311) | 338 |
| (Increase)/decrease in debtors | 14 | (6,762) | 18,141 |
| Decrease in creditors | 16 | (2,968) | (5,454) |
| Net cash flows from operating activities | | 79,058 | 234,221 |
| **Cash flows from investing activities** | | | |
| Interest receivable and similar income | 5 | 13 | 40 |
| Purchase of tangible fixed assets | 12 | (6,000) | (27,438) |
| Sale of tangible fixed assets | | - | 8,600 |
| Net cash flows from investing activities | | (5,987) | (18,798) |
| Net increase in cash and cash equivalents | | 73,071 | 215,423 |
| Cash and cash equivalents at 1 April | | 323,770 | 108,347 |
| Cash and cash equivalents at 31 March | | 396,841 | 323,770 |

All of the cash flows are derived from continuing operations during the above two periods.

## 1 Charitable company status

The charity is a charitable company limited by guarantee which does not have a share capital. It is incorporated in England and Wales. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of the charity's registered office and principal office is:

The Joe Fagg Community Centre
Farrow Court
Stanhope Road
Ashford
Kent
TN23 5SZ

## 2 Accounting policies

### Summary of significant accounting policies and key accounting estimates

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

### Statement of compliance

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) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

### Basis of preparation

Age Concern (Age UK) Ashford Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency is sterling, rounded to the nearest pound.

### Going concern

The financial statements are prepared on a going concern basis, but also see note 22.

### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in the notes to the financial statements.

**Income**
All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

Legacies are recorded as receivable when notified to the charity by the executor, provided that the value can be reasonably ascertained. Legacies received are reported as restricted funds where the conditions of the legacy impose restrictions on the use of funds. Where there are no such restrictions legacy income is shown as part of the general fund income.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income is accounted for on a receivable basis.

**Expenditure**
Expenditure is accounted for on an accrual basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements.

**Tangible fixed assets**
Tangible fixed assets are stated at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Fixtures, fittings and equipment | 20% per annum reducing balance |
| Motor vehicles | 25% per annum straight line |

**Impairment of fixed assets**
Fixed assets are subject to an annual impairment review.

**Stock**
Stock is stated on the basis of the lower of cost and net realisable value.

**Financial instruments**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Pensions**

The charitable company operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

## 3 Income from donations and legacies

| | Unrestricted funds £ | Restricted £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|
| Voluntary income | 33,836 | - | 33,836 | 14,480 |
| Fundraising | 575 | - | 575 | 20 |
| | 34,411 | - | 34,411 | 14,500 |

Voluntary income consists of donations of £6,826 (2021 £14,480) and income from legacies of £27,010 (2021 £nil).

## 4 Income from charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|
| Grants receivable | 172,558 | - | 172,558 | 446,422 |
| Other income | 236,165 | 86,250 | 322,415 | 251,103 |
| | 408,723 | 86,250 | 494,973 | 697,525 |

See below for analyses of grants receivable and other income.

**Analysis of grants receivable**

| | Unrestricted funds | Restricted funds | Total 2022 | Total 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Government grants** | | | | |
| Kent County Council - Adult Social Care Grant Funding | 118,947 | - | 118,947 | 59,473 |
| Kent County Council - Community Support, Covid-19 response | - | - | - | 201,881 |
| Kent County Council - other Covid-19 - related grants | 20,089 | - | 20,089 | 5,000 |
| Kent County Council - section 106 funding | - | - | - | 10,123 |
| Grants under the Coronavirus Job Retention Scheme | 3,647 | - | 3,647 | 38,609 |
| Other grants from central government | - | - | - | 5,638 |
| Covid-19 Grants from Ashford Borough Council | 8,000 | - | 8,000 | 20,193 |
| | 150,683 | - | 150,683 | 340,917 |
| **Other grants** | | | | |
| Covid-19 grants from Age UK | - | - | - | 35,715 |
| Other grants from Age UK and other Age UK entities | 20,750 | - | 20,750 | 34,428 |
| National Lottery Community Fund: Coronavirus Community Support Fund | - | - | - | 24,371 |
| Other grants received | 1,125 | - | 1,125 | 10,991 |
| | 21,875 | - | 21,875 | 105,505 |
| **Total** | 172,558 | - | 172,558 | 446,422 |

**Analysis of other income from charitable activities**

| | Unrestricted funds | Restricted funds | Total 2022 | Total 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Day Centre income (incl catering and transport) | 135,409 | - | 135,409 | 138,577 |
| Helping Hands | 61,566 | - | 61,566 | 45,505 |
| Dementia Day Break Club | 36,988 | - | 36,988 | 2,421 |
| Personal Independence Programme receipts | - | 86,250 | 86,250 | 63,000 |
| Vehicle sponsorship | 1,200 | - | 1,200 | 1,600 |
| Other income from charitable activities | 1,002 | - | 1,002 | - |
| **Total** | 236,165 | 86,250 | 322,415 | 251,103 |

## 5 Investment income

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Interest receivable and similar income: | | |
| Interest receivable on bank deposits | 13 | 13 |
| **Total for 2022** | 13 | 13 |
| **Total for 2021** | 40 | 40 |

## 6 Expenditure on charitable activities

**Operation of a Day Centre and the provision of ancillary services**

| | Note | Unrestricted funds £ | Restricted £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|---|
| Direct costs (incl. catering costs and motor running expenses) | | 58,700 | - | 58,700 | 75,391 |
| Wages and salaries | | 209,493 | 61,474 | 270,967 | 288,861 |
| Pension costs | | 2,381 | 1,137 | 3,518 | 3,544 |
| Staff training | | 205 | - | 205 | 1,779 |
| Rent and rates | | 1,458 | - | 1,458 | 565 |
| Light, heat and power | | 6,909 | - | 6,909 | 7,062 |
| Licences and insurance | | 2,838 | - | 2,838 | 4,381 |
| Repairs and renewals | | 3,415 | - | 3,415 | 6,772 |
| Printing, postage, stationery and office equipment repairs | | 4,317 | - | 4,317 | 9,452 |
| Telephone | | 4,585 | - | 4,585 | 7,742 |
| Travel and subsistence | | 12,458 | 2,744 | 15,202 | 13,241 |
| Sundry expenses | | 1,700 | - | 1,700 | 5,173 |
| Subscriptions | | 2,909 | - | 2,909 | 2,942 |
| Hire of plant and machinery | | 3,532 | - | 3,532 | 3,440 |
| Lease of motor vehicles (Operating leases) | | - | - | - | 299 |
| Cleaning | | 6,950 | - | 6,950 | 2,921 |
| Advertising | | 136 | - | 136 | 2,587 |
| Bad debts written off | | (140) | - | (140) | 1,169 |
| Bank charges | | 3,464 | - | 3,464 | 2,742 |
| Depreciation and impairment of tangible fixed assets | | 8,089 | - | 8,089 | 5,039 |
| (Profit)/loss on disposal of tangible fixed assets | | 24 | - | 24 | (8,600) |
| Support costs (incl governance costs) | 7 | 49,620 | - | 49,620 | 50,766 |
| | | 383,043 | 65,355 | 448,398 | 487,268 |

## 7 Analysis of governance and support costs

### Governance and support costs

| | Unrestricted funds | Restricted | Total 2022 | Total 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Wages and salaries | 31,148 | - | 31,148 | 33,120 |
| Accountancy fees | 7,920 | - | 7,920 | 10,326 |
| Audit fees | 4,900 | - | 4,900 | 3,300 |
| Legal and professional fees | 5,652 | - | 5,652 | 4,020 |
| | 49,620 | - | 49,620 | 50,766 |

## 8 Net incoming/outgoing resources

Net incoming resources for the year include:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Operating leases - plant and machinery | 3,532 | 3,440 |
| Operating leases - other assets | 117 | 478 |
| Auditor's remuneration for the audit of the annual financial statements | 3,300 | 3,300 |
| Auditor's remuneration for other non-audit services | 1,600 | 1,600 |
| Loss/(profit) on disposal of tangible fixed assets for charity's own use | 24 | (8,600) |
| Depreciation of fixed assets | 8,095 | 5,039 |

## 9 Trustees' remuneration and expenses

No person received any remuneration during the year while a trustee (2021 £nil). No trustees received reimbursement of expenses during the year (2021 £nil).

## 10 Staff costs

Aggregate staff costs incurred during the year were as follows:

| | 2022 | 2021 |
|---|---|---|
| Wages and salaries | 289,972 | 313,171 |
| Social security costs | 7,842 | 8,289 |
| Pension costs | 3,518 | 3,544 |
| | 301,332 | 325,004 |

The monthly average number of persons employed by the charitable company during the year was as follows:

| | 2022 No | 2021 No |
|---|---|---|
| Charitable activities | 23 | 26 |
| Governance | 1 | 1 |
| | 24 | 27 |

No employee received emoluments from the charitable company of more than £60,000 during the year.

## 11 Taxation

The charitable company is a registered charity and is therefore exempt from taxation.

## 12 Tangible fixed assets

| | Fixtures, fittings and equipment £ | Motor vehicles £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 April 2021 | 11,440 | 27,438 | 38,878 |
| Additions | - | 6,000 | 6,000 |
| Disposals | (117) | - | (117) |
| At 31 March 2022 | 11,323 | 33,438 | 44,761 |
| **Depreciation and impairment** | | | |
| At 1 April 2021 | 8,077 | 4,198 | 12,275 |
| Charge for the year | 665 | 7,424 | 8,089 |
| Eliminated on disposals | (93) | - | (93) |
| At 31 March 2022 | 8,649 | 11,622 | 20,271 |
| **Net book value** | | | |
| At 31 March 2022 | 2,674 | 21,816 | 24,490 |
| At 31 March 2021 | 3,363 | 23,240 | 26,603 |

## 13 Stock

| | 2022 £ | 2021 £ |
|---|---|---|
| Stock of food and drink | 1,030 | 719 |

## 14 Debtors

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Prepayments | 5,670 | 5,888 |
| Other debtors | 26,464 | 19,484 |
| | 32,134 | 25,372 |

## 15 Cash and cash equivalents

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Cash on hand | 1,069 | 616 |
| Cash at bank | 395,772 | 323,154 |
| | 396,841 | 323,770 |

## 16 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 3,035 | - |
| Other creditors | 4,758 | 7,013 |
| Accruals | 22,514 | 26,262 |
| | 30,307 | 33,275 |

## 17 Pension and other schemes

**Defined contribution pension scheme**

The charitable company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charitable company to the scheme and amounted to £3,518 (2021 - £3,544).

## 18 Commitments

At the balance sheet date, the charitable company had total future minimum lease payments under non-cancellable operating leases of £11,517 (2021 £13,763), of which £755 (2021 £2,246) falls due within one year, £934 (2021 £1,576) falls due between one year and five years, and £9,828 (2021 £9,941) falls due after more than five years.

The charitable company had a commitment at 31 March 2021 for the purchase of a new motor vehicle, for which contracts had by then not been entered into, costing up to £25,000. There was no commitment of this nature at 31 March 2022.

**19 Funds**

**2022**

| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| General funds | 311,264 | 442,145 | (382,041) | 15,606 | 386,974 |
| ***Designated*** | | | | | |
| Fixed asset fund | 26,603 | - | - | (2,113) | 24,490 |
| **Total unrestricted funds** | 337,867 | 442,145 | (382,041) | 13,493 | 411,464 |
| **Restricted funds** | | | | | |
| Personal independence programme | 5,322 | 86,250 | (65,355) | (13,493) | 12,724 |
| **Total funds** | 343,189 | 528,395 | (447,396) | - | 424,188 |

**2021**

| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2021 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| General funds | 105,533 | 605,772 | (434,821) | 34,780 | 311,264 |
| ***Designated*** | | | | | |
| Fixed asset fund | 4,204 | - | - | 22,399 | 26,603 |
| **Total unrestricted funds** | 109,737 | 605,772 | (434,821) | 57,179 | 337,867 |
| **Restricted funds** | | | | | |
| Personal independence programme | 6,756 | 63,000 | (50,548) | (13,886) | 5,322 |
| National Lottery Community Fund | 1,899 | - | (1,899) | - | - |
| KCC Section 106 funding | - | 10,123 | - | (10,123) | - |
| National Lottery Community Fund - Coronavirus Community Support Fund | - | 24,371 | - | (24,371) | - |
| Age UK Covid-19 Grant | - | 8,799 | - | (8,799) | - |
| **Total restricted funds** | 8,655 | 106,293 | (52,447) | (57,179) | 5,322 |
| **Total funds** | 118,392 | 712,065 | (487,268) | - | 343,189 |

The specific purposes for which restricted funds are to be applied are as follows:

Personal independence programme - To provide personalised support to people over the age of 55 living with long term health conditions

National Lottery Community Fund - To improve opportunities for volunteers, develop a befriending service and set up fundraising events to increase income

KCC Section 106 funding - To provide funds towards the acquisition of a new minibus in the year

National Lottery Community Fund: Coronavirus Community Support Fund - To assist clients re-engage with the community and reintegrate into society after the Covid-19 emergency

Age UK Covid-19 Grant - To help older people in the Covid-19 emergency

Transfers from restricted funds to unrestricted funds arose during the years ended 31 March 2021 and 31 March 2022 following the satisfaction of conditions attached to restricted funds, enabling them to be transferred to unrestricted funds, or to recognise that certain costs relating to specific purposes funded by restricted funds have been met from general costs incurred on charitable activities.

## 20 Analysis of net assets between funds

**2022**

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2022 |
|---|---|---|---|---|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 24,490 | - | 24,490 |
| Current assets | 417,281 | - | 12,724 | 430,005 |
| Current liabilities | (30,307) | - | - | (30,307) |
| Total net assets | 386,974 | 24,490 | 12,724 | 424,188 |

**2021**

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2021 |
|---|---|---|---|---|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 26,603 | - | 26,603 |
| Current assets | 344,539 | - | 5,322 | 349,861 |
| Current liabilities | (33,275) | - | - | (33,275) |
| Total net assets | 311,264 | 26,603 | 5,322 | 343,189 |

## 21 Related party transactions

During the year, the charitable company received key management personnel services from another charitable company, Age Concern Hythe and Lyminge. The cost of these services was £31,148 (2021 £29,990). Age Concern Hythe and Lyminge also provided other goods and services to the charitable company during the year at a cost of £57,218 (2021 £41,447). The charitable company also supplied goods to Age Concern Hythe and Lyminge during the year for £nil (2021 £7,000).

Normal commercial payment terms apply to these respective supplies, which were undertaken at market value.

The amount owing by the charitable company to Age Concern Hythe and Lyminge at 31 March 2022 was £nil (2021 £2,469).

The charitable company is a member of Age Well East Kent Limited, a company limited by guarantee which was incorporated in England and Wales on 8 October 2018. The other members of Age Well East Kent Limited are other charities in East Kent with similar objects to those of the charitable company, including other Age UK brand partners. It is intended that Age Well East Kent Limited will operate as a joint venture between the member charities. There was no amount owing to or by Age Well East Kent Limited at 31 March 2022 (2021 £nil).

There were no other related party transactions during the year.

**22 Potential non-adjusting event after the financial period**

The charitable company has for some years collaborated closely with another brand partner of Age UK in a geographical area adjacent to that served by the charity, Age UK Hythe and Lyminge. The trustees of both charitable companies have agreed in principle that this relationship should be put on a more permanent footing and that the two entities should be combined. Solicitors have been appointed to advise on the legal and regulatory implications of the proposal.

If the proposed combination does proceed, it would be expected to take place during 2023, and the trustees of both charitable companies consider that the combined entity would benefit significantly from pooled resources and experience, economies of scale and reduced administrative time and costs.

The full details and final timescale for the proposed combination have yet to be formally agreed. One outcome of a combination process, should it proceed, may be that at some point Age Concern (Age UK) Ashford Limited will have transferred all of its activities and undertaking to another entity and will thus cease to be a going concern in its own right. The trustees are not yet able to determine with certainty if or when this may occur. They consider it appropriate that these financial statements are prepared on a going concern basis but recognise that there is a material uncertainty about whether the charity will continue as a going concern for the twelve months following the date on which they approve the financial statements.

**AGE CONCERN (AGE UK) ASHFORD LTD**

England & Wales - Charity number 1152993

# Accounts

Company registration number: 08248833

Charitable company registration number: 1152993

# Age Concern (Age UK) Ashford Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Michael Wood
Chartered Accountants and Statutory Auditor
22A Bank Street
Ashford
Kent
TN23 1BE

# Age Concern (Age UK) Ashford Limited

## Contents


| | |
|---|---|
| Reference and Administrative Details | 1 |
| A Message from the Chair | 2 to 5 |
| Trustees' Report | 6 to 15 |
| Statement of Trustees' Responsibilities | 16 |
| Independent Auditors' Report | 17 to 19 |
| Statement of Financial Activities | 20 |
| Balance Sheet | 21 |
| Statement of Cash Flows | 22 |
| Notes to the Financial Statements | 23 to 35 |

# Age Concern (Age UK) Ashford Limited

## Reference and Administrative Details

| | |
|---|---|
| **Trustees** | T Fagg, Chair<br>T Dawlings, Treasurer<br>A P Harris<br>J Hobbs<br>D J Marsh |
| **Secretary** | C P Smith BEM |
| **Principal Office & Registered Office** | The Joe Fagg Community Centre<br>Farrow Court<br>Stanhope Road<br>Ashford<br>Kent<br>TN23 5SZ |
| **Company Registration Number** | 08248833 |
| **Charitable company Registration Number** | 1152993 |
| **Bankers during the year** | HSBC Bank plc<br>39 High Street<br>Ashford<br>Kent<br>TN24 8TG |
| **Auditor** | Michael Wood<br>Chartered Accountants and Statutory Auditor<br>22A Bank Street<br>Ashford<br>Kent<br>TN23 1BE |
| **Accountants** | Kendall Richardson LLP<br>Romney House<br>Monument Way<br>Orbital Park<br>Ashford<br>Kent<br>TN24 0HB |

**Age Concern (Age UK) Ashford Limited**

**Year Ended 31 March 2021**

**A Message from the Chair**

Well, what a year!

The many government restrictions in the wider interests of the population meant many changes of behaviour in business sustainability and community involvement.

Normality was far from evident, however throughout I am so proud to record the outstanding contributions of so many groups and individuals of all ages within our Borough.

As I reflect on the past year as Chair, I am struck by the overwhelming power of partnership.

By being flexible and adaptable we have met the ever-changing needs of the wider community whilst working with our colleagues across many organisations. At the outset I recall the concern of having to maintain the centre, with its incumbent staff and facilities cost, whilst taking on a wider range of support services. In those early times the government support packages were developing, and it was unclear what we would be entitled to claim if anything. Undeterred, we rose to the challenge and would take this opportunity to thank the many organisations who provided financial support that enabled us to deliver the services required.

This year, Age UK Ashford made a difference to over 30,000 older people and aimed to represent thousands more who live in our town and surrounding villages.

We were able to support, inform and influence, making a real impact and allowing older people locally to make the most of later life. I'm incredibly proud of the charity's achievements and the staff and volunteers who make it all happen

For the last two years we have been supported with Senior Management input by Age UK Hythe and Lyminge. This has had a positive outcome as it has allowed us to align services and save on backroom costs.

Despite the difficulties we face, we continue to offer a wide range of support services to our local older community. I wanted to give you a taste of the work we do across Age UK Ashford to demonstrate why it is vital for older people locally that the charity is able to thrive.

**Our information and advice service, which is at the core of what we do, dealt with 805 referrals during the year, many from people who felt vulnerable, frightened or alone.**

These kinds of interventions can make a huge difference on individuals, going far beyond the financial impact and also improving mental and physical health.

Mrs A Contacted Age UK Ashford extremely upset in her tone. Initially she said that she wanted help to obtain a cooker and television, items she did not have. She was feeling very isolated and lonely and desperately dreading Christmas without her dog. She could not afford to pay to have her central heating on and was only able to have a portable heater on in one room for a limited time. Her only income was basic Employment and Support Allowance (£74.35). Over the course of a few weeks and months we were able to assist to resolve or alleviate some of the more pressing problems. We applied a Home Essentials in Crisis grant to obtain fuel vouchers for the electricity meter. This allowed her to heat the property over Christmas. We contacted the local charity, Headley Pitt Charitable Trust, who granted a cheque for £250 for Age UK Ashford to purchase a new cooker and installation from Argos. Age UK Hythe and Lyminge were able to donate a new television with an integrated DVD player from their Hythe shop. We also applied for the disability benefit Personal Independence Payment, and Mrs A was awarded £85.60 per week, thereby increasing her ESA by £11.25 per week.

She feels supported by the staff at Age UK Ashford and knows she will receive assistance if she needs it.

With immediate fuel poverty alleviated by the crisis grant and benefit maximisation, we have alleviated poverty considerably and the lady heats her home more regularly. She enjoys watching old musical DVDs on the television. She can now prepare meals at home rather than eating discounted supermarket food every day. Her mental health has improved.

Most people will feel lonely at some point in their lives. It's a deeply personal experience that in most cases will thankfully pass. However, for a growing number of people, particularly those in later life, loneliness can define their lives and have a significant impact on their wellbeing.

The meal delivery service that was developed two years ago assists in combating loneliness. This much-needed service now provides a nutritionally balanced home-cooked meal seven days per week. A meal is delivered direct to the client's door, offering a welfare check at the same time. Where possible, the same delivery driver attends; any changes in a client's appearance or behaviour are noted, enabling us to offer support if there is a change in health or social care needs. This service has increased immensely during the pandemic.

Our Independent Living Service offers help with tasks at home which may become more difficult later in life such as attending appointments, grocery shopping, general housework and preparation of lunch or dinner. During the pandemic we introduced a prescription delivery service, ensuring those unable to go out still received their medication.

Partnership working with Age UK Hythe and Lyminge allowed us to co-ordinate with local GP practices and make a welfare telephone calls, creating actions of support in times of need. Having access to a shared bank of volunteers helped us to contact over 20,000 people in the borough.

The Personal Independence Program's funding has been extended for another year. The service aims to assist people over 55 who need support to:

- Get information about services
- Improve confidence, independence & safety
- Improve general health & wellbeing
- Reduce social isolation & loneliness

We receive many calls from worried relatives living far away from their loved ones who may be suffering with a long-term illness. They may just be lonely or in need of advice and signposting to the right organisation.

We often refer clients to the Personal Independence Co-ordinators (PICs), who offer 12 weeks free support such as arranging mobility aids to improve clients personal independence within their home and introducing them to our services such as our Day Centre, which helps to reduce their loneliness. In 2020/21 we helped 157 clients.

Our intervention, in cases such as these, help clients live a better quality of life by reducing financial difficulties, improving their mental health and reducing their loneliness. We also help to reduce the demand on other service providers, such as KCC or Ashford Borough Council.

Towards the end of last year we introduced a social group for the active 50's 'The Inbetweeners'. This is an initiative started by Age UK Hythe and Lyminge and offers the chance to build new friendships and connections through the shared enjoyment of accessible social activities.

The group is member-led and provides a number of organised social events. With a membership fee of £20 per year, this gives each member discounted entry to some events.

Unfortunately, due to COVID-19, the project was put on hold. Once able, we will of course look to re-launch this project.

During a period of review of our services and despite the challenges we face, Age UK Ashford remains a predominant organisation which continues to strengthen and become more sustainable for the future.

I'd like to take this opportunity to thank my fellow Trustees for their time and dedication. Also, massive thanks to our incredible team of staff who continue to work extremely hard to fulfil our mission and vision.

Finally, thank you to all our fantastic volunteers, partners and donors for all they have done over the last year.

The hard work, support and funding for Age UK Ashford means we can continue to be there for those who need us, whatever it is they are facing.

**Tim Fagg**

**Chair, Age Concern (Age UK) Ashford.**

17 November 2021

**Date**.....

# Age Concern (Age UK) Ashford Limited

## Trustees' Report

## Introduction

The trustees, who are the directors for the purposes of company law, are pleased to present their report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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) (second edition, effective 1 January 2019).

# Structure, Governance & Management

***Governing documents***

Age Concern (Age UK) Ashford Limited was incorporated as a company limited by guarantee and not having a share capital under the Companies Act 2006 on 11 October 2012. Age Concern (Age UK) Ashford Limited has been a registered charity, number 1152993, since 22 July 2013.

The governing documents of Age Concern (Age UK) Ashford Limited are the Memorandum and Articles of Association adopted by the company on 24 May 2013.

The charitable company is a brand partner of the national charity Age UK and operates under the name Age UK Ashford. It works with a network of local Age UKs across Kent.

***Location***

During 2016 Age Concern (Age UK) Ashford Limited moved from the Eldercare Centre into the newly-built housing scheme named Farrow Court in Stanhope Road, Ashford.

The Pop Inn Centre in Vicarage Lane in the town centre was surrendered to Ashford Borough Council in the year 2018-2019. This was due to structural damage that was too costly for Age UK Ashford to repair. Staff were vacated from the building and relocated to Farrow Court.

The move from the Pop Inn caused significant disruption to service delivery, particularly to the Information and Advice Service which specifically provides one to one confidential meetings.

We approached Ashford Borough Council to assist with additional office space in Farrow Court but our negotiations proved unsuccessful. We continue to investigate the possibility of acquiring additional office space.

With some changes in the use of rooms we have managed to increase office space and separate an area to offer support and services to those living with Dementia in a quieter area.

***Trustees***

The body responsible for the management of the Charity is the Board of Trustees.

The Trustees are also Directors of the incorporated entity, which meets at least ten times a year.

The Trustees who served during the year were:

T Fagg, Chair
T Dawlings, Treasurer
A P Harris
J Hobbs
D J Marsh
D M Parr

D M Parr resigned on 22 June 2021.

The Board receives financial reports and service progress reports.

The Senior Support Management Team is represented at the meetings of the Board of Trustees.

The Board conducts a regular skills audit to ensure that the serving Trustees collectively possess all the skills necessary for the efficient governance of the Charity.

Potential Trustees are interviewed before being nominated for election at the Annual General Meeting. If the required skills and experience cannot be met among the Trustees, appropriate individuals can be co-opted onto the Board. The Charity advertises for potential candidates when Trustee vacancies arise.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustees or senior manager with a related party, supplier or beneficiary of the charity, must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

## Structure, Governance & Management

The Trustees take into account the Charity Commission's guidance on public benefit.

***Management***

The Board of Trustees are responsible for the overall strategic direction and development of the organisation.

Decisions on the day-to-day operations and management of the Charity are taken by the Chief Executive and Senior Managers of the organisation.

The Board receives monthly reports from the Chief Executive on operational matters and on financial performance.

Decisions on matters with significant implications for the organisation are brought to the Board of Trustees. These would include, but are not limited to:

- Organisational priorities
- All matters of risk – in particular resource and reputational risks
- Significant organisational change
- Major initiatives
- Policy formation and development

The pay of the Senior Management Team is reviewed annually. In view of the nature of the charity, it is the intention of the Board of Trustees to benchmark pay levels to other similar-sized local community charities to ensure that pay rates are competitive.

***Internal control***

The Trustees have overall responsibility for ensuring the Charity has appropriate systems of internal control across the entire organisation. They are also responsible for keeping proper accounting records. These must disclose the financial position of the Charity with reasonable accuracy at any time, and confirm the financial statements follow best practice.

They are responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. They include:

- A business plan and annual budget approved by the Trustees
- Regular consideration by the Trustees of financial results, variances from budgets, and forecasts
- Formal adoption of financial regulations, which includes delegation of authority and segregation of duties.
- Formal adoption of a risk strategy and review of a risk register which identifies and manages individual items.

***Risk management***

The Trustees have in place a risk management strategy and risk register. This process includes regular review by the Trustees, Chief Officer and other senior members of staff. The process identifies the types of risks the charity faces, prioritises them in terms of likelihood of occurrence and potential impact, and identifies the means of mitigating them.

This work has identified that long term financia sustainability is a potential risk for the charity. The focu of the next strategic plan will be to develop self sustaining income streams for our existing high-qualit services and develop new initiatives and services tha older people need and want.

# Our Mission

*Respond to the needs of local older people, working in partnership with them and others, to provide activities and quality services that influence, and enable choice, independence and wellbeing*

# Our Strategic Objectives

## Charitable Obligations

**Support a borough in which older people live independently, with choice and control over their lives.**

## Our Vision

**A borough in which everyone can love later life**

## Our Values

We are enabling, empowering and work with:

**Integrity**

**Professionalism**

**Teamwork**

**Appreciation**

**Commitment**

**Innovation**

**Equality, Diversity and Inclusion**

## Our priorities are:

- Strengthening local understanding of our service and being a vital part of the health and social care infrastructure.
- Strengthening our ability to deliver lower cost, volunteer-led activities, in more parts of the borough and hopefully in our own premises.
- Seeking new and innovative ways to generate unrestricted funding.
- Developing our own premises, to help ensure our long-term sustainability, deliver new services and raise the profile of Age UK Ashford.
- Working with other organisations wherever we can to protect services and reduce indirect costs (so we can put more into supporting older people).

# Trustees' Report (cont'd)

## Our Services

Despite Our Daybreak closing for the majority of the year we helped 101 individuals, providing stimulation to both centre-based clients in small groups, and to clients at home.

**2,017**

People were helped by our Information and Advice Service on matters such as housing and benefits.

With activities at home

**495**

**533** Doorstep chats

Our Independent Living Support workers have enabled clients to retain their independence by assisting with tasks that become more difficult such as help with housework, grocery shopping, preparing meals and attending appointments on

2,315

Occasions

**12,465** meals were delivered hot and ready to eat.

**Our volunteers provided over 5000 hours of support. This equates to nearly £42k of donated time.**

## At a glance.....

Shopping service 801

Prescriptions 195

# Our Services

Age UK Ashford offers a wide range of services for older people and their carers. As a local independent charity, we rely on the income we generate from our chargeable services, grants, fundraising events and donations.

**Information and Advice**

Our I&A Team offers free advice and assistance on matters such as benefit entitlement, housing, social and health services and assistive aids, and helped 2,017 people in 2020/21. Our team (with permission) can also signpost clients to other organisations. Clients can arrange a meeting at our Centre or we can provide home visits.

**Dementia Day Break Club**

This service is run from 10am-3pm Monday to Friday. The club is for those living with mild to moderate dementia. The activities are modelled on Cognitive Stimulation Therapy (CST) and involves actively stimulating and engaging people whilst in a group setting, to improve their memories. According to dementia and psychology specialists at University College London, the effects of people being treated with CST appear to be comparable with those treated with anti-dementia drugs. The club provides much needed respite for our clients' carers/family members. In 2020/21 we provided this service on 84 occasions.

**Assisted Bathing Service**

We offer an assisted bathing service for those needing support or assistance in maintaining their personal hygiene. The service runs Monday – Friday from 9am-12pm.

This service is predominantly for our members already visiting our centre, but we do offer the service to anybody who needs it. However, personal transport will need to be arranged if the person is not already visiting the centre. There is a charge for this service, but a Case Manager will often offer a personal budget if clients require the support.

**Home Meal Delivery**

Our home meal delivery service is available to all who need it and provides a hot, nutritious, freshly-prepared two course meal to a client's door at lunchtime seven days a week. The menu changes each week and is available from our centre or it can be viewed on our website. Clients can cho0se how often they wish to receive a meal. Our home delivery meal service also provides a wellness check by our DBS checked team. We are able to cater for those with dietary requirements. We delivered 12,465 meals in 2020/21.

**Café**

Our Café is open to the public. It is popular with local residents and offers a range of hot drinks. Unfortunately this was closed during the year, owing to the pandemic.

# Our Services (cont'd)

### Sunday Lunch

We offer a two course Sunday lunch service which is open to the public. Clients must make their own way to the Centre. Unfortunately, due to the pandemic we were unable to offer this in the year 2020/21 however we hope to reopen for Sunday Lunches in the coming year.

### Independent Living Service

This service provides help with tasks that may become more difficult later in life. Our support workers can help with general housework, grocery shopping, help with correspondence and phone calls, attending appointments, collecting prescriptions and more. This vital service was used 2,315 times in 2020/21.

### Day Centre

Our fantastic Day Centre is the heart of our service although in 2020/21, we were unable to open our doors. We continued to stay in contact with individuals by telephone, and delivered activity work-books to keep people active at home. In normal times, our centre is a happy and vibrant place for people to meet. It reduces isolation and gives clients the social interactions they may otherwise not have at all. Clients receive refreshments on arrival, a two course hot lunch and afternoon refreshments. We have many activities such as seated exercise to keep clients active, arts and crafts and live performances. We organise regular trips out including: pub lunches, cream teas and visiting places of local interest. Our activities are decided by our members and we value their contributions and suggestions for more activities.

### Transport Service

We are able to collect clients and bring them to the Centre and take them home at the end of the day. This is a vital service as many are unable to ride in usual cars due to their mobility issues. Our drivers head out to rural areas and central areas collecting clients. We also offer support to attend medical appointments and have two specially adapted vehicles.

### Hearing Aid Service

We offer this service in partnership with Hi- Kent. Clients can visit once a week for a free service and battery replacement. During the pandemic, batteries were sent directly to clients at home.

### Chiropody

It has been proven that poor foot care can increase the risk of falls in older people. We host a drop-in clinic once a week where clients can access a qualified chiropodist. This is a competitively priced, chargeable service.

## Plans for future periods

Until 2017, Age UK Ashford's Information and Advice Service operated at a different venue. In early 2018 the service moved to Farrow Court. New premises are currently being sought.

We believe that returning to more local provision will be preferable from both a customer and commissioner perspective. By partnering with local community venues, a reduction in room hire costs may be achievable. This would, however, require a different approach to service delivery from our current venue where, as permanent tenants, there are no set-up and clear-away demands.

Our development of other building-based activities is currently severely inhibited by the fact that we do not own any buildings in which to deliver them, thereby increasing the cost, risk and time it takes to develop new activities. Even simple initiatives such as coffee mornings, a dementia café or light, year-round physical activity is constrained by the need to find a space in which to deliver them.

Our offering for older people who want to meet for a social gathering or an age-appropriate activity, at a relatively low cost, is almost non-existent. This, in turn, means the footprint, customer-base, and awareness of Age UK Ashford's other services is low.

## Fundraising

Fundraising in general has proven challenging for Age UK Ashford and we have developed a fundraising committee. The committee organises a calendar of events throughout the year raising income and our profile throughout the borough.

Age UK Ashford is working to increase funding opportunities and will explore the potential for new ways of fundraising, using new technologies and communication methods. We will seek the advice of experts in this field and test ideas that are in line with our values.

We will engage with staff and volunteers to seek new ideas and develop a fundraising strategy going forward.

### Covid-19

During the year, Age UK Ashford had to curtail some of its activities, adapt others and introduce new services in the light of the Covid-19 pandemic and government restrictions. Services introduced included emergency shopping for clients, prescription collection and welfare calls to existing clients and those identified by local GPs as vulnerable.

The charity also utilised government initiatives available to it, including the Coronavirus Job Retention Scheme, in order to retain staff and preserve funds, so that the charity could continue to be effective as circumstances change. In the current year, the charity has been able to recommence those services temporarily withdrawn during the year ended 31 March 2021.

## Financial review

### *Principal funding sources*

The principal funding sources for the charity in the year continued to be in the form of grant income from Kent County Council Social Services and client contributions. Coronavirus-related grants were also received from various bodies, including the local council and Age UK.

During the year, the charity also received restricted funds totalling £63,000 from Age UK Herne Bay in respect of the Personal Independence Programme, which provides personalised support to people over the age of 55 living with long term health conditions.

### *Result for the year*

Incoming resources for the year amounted to £712,065. Resources expended for the year amounted to £487,268. The net income for the year was £224,797.

At 31 March 2021, the charity had funds amounting to £343,189.

### *Reserves*

Age UK Ashford receives a substantial proportion of its funding from Kent County Council and if this funding were to cease the range of services available would be significantly reduced. This would ultimately have a knock-on effect on our clients and could lead to a deterioration of their wellbeing.

To avoid closure if funding difficulties were to happen, Age UK Ashford's board has agreed to keep a certain level of financial reserves to ensure that main operations can continue for a period of 6 months; this is because tendering for services is being introduced in 2022.

The main concerns of the board are to ensure that:

- staff can continue working, primarily to secure new funding

- members and service users are supported to move on to other services

Currently funding has been secured until March 2022 but, if difficulties were to arise, it has been calculated that reserves of £200,000 would be needed to continue running for at least 6 months. These reserves should be built up from the charity's unrestricted (earned) income.

The free reserves at 31 March 2021 amounted to £311,264 while designated unrestricted funds amounted to £26,603.

## Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

## Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Michael Wood as auditor of the charity is to be proposed at the forthcoming Annual General Meeting.

**Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charitable company on 19 November 2021 and signed on its behalf by:

.....

T Dawlings

Trustee

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Age Concern (Age UK) Ashford Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

# Independent Auditor's Report to the Members of Age Concern (Age UK) Ashford Limited

## Opinion

We have audited the financial statements of Age Concern (Age UK) Ashford Limited (the 'charitable company') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the trustees' report and the message from the Chair, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Independent Auditor's Report to the Members of Age Concern (Age UK) Ashford Limited

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 16), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

## Independent Auditor's Report to the Members of Age Concern (Age UK) Ashford Limited

We plan and perform our audit procedures so that they provide a reasonable prospect of identifying material irregularities, including fraud. All audits carry an inherent risk that not all irregularities, including those that lead to a material misstatement in the financial statements or material non-compliance with laws and regulations, will be detected.

Our procedures in this regard include (but are not limited to):

- Assessing the control environment of the charity
- Considering the risk of irregularities arising
- Discussing with management known or suspected cases of non-compliance with laws and regulations and assessing these
- Performing analytical procedures to identify matters that may indicate risks of material misstatement, whether through irregularities or otherwise
- Confirming with management the related parties of the charity and reviewing the transactions between the charity and related parties to establish the correct disclosure of these and any that may have been entered into outside the normal course of the charity's activities
- Reviewing on a sample basis any conditions under which funds were received by the charity and considering whether the charity has adhered to those conditions
- Reading minutes of management meetings
- Reviewing transactions identified through sampling or other procedures that may be unusual in nature

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Michael Wood (Senior Statutory Auditor)
For and on behalf of Michael Wood, Statutory Auditor

22A Bank Street
Ashford
Kent
TN23 1BE

19 November 2021

## Age Concern (Age UK) Ashford Limited

## Statement of Financial Activities for the Year Ended 31 March 2021
## (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

**2021**

| | Note | Unrestricted £ | Restricted £ | Total 2021 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 14,500 | - | 14,500 |
| Charitable activities | 4 | 591,232 | 106,293 | 697,525 |
| Investment income | 5 | 40 | - | 40 |
| **Total Income** | | 605,772 | 106,293 | 712,065 |
| **Expenditure on:** | | | | |
| Charitable activities | 6 | 434,821 | 52,447 | 487,268 |
| **Total Expenditure** | | 434,821 | 52,447 | 487,268 |
| **Net income** | | 170,951 | 53,846 | 224,797 |
| Transfers between funds | | 57,179 | (57,179) | - |
| **Net movement in funds** | | 228,130 | (3,333) | 224,797 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 109,737 | 8,655 | 118,392 |
| **Total funds carried forward** | 19 | 337,867 | 5,322 | 343,189 |

**2020**

| | Note | Unrestricted £ | Restricted £ | Total 2020 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | 3 | 11,012 | - | 11,012 |
| Charitable activities | 4 | 416,128 | 73,000 | 489,128 |
| Investment income | 5 | 206 | - | 206 |
| **Total Income** | | 427,346 | 73,000 | 500,346 |
| **Expenditure on:** | | | | |
| Raising funds | | 395 | - | 395 |
| Charitable activities | 6 | 458,436 | 58,641 | 517,077 |
| **Total Expenditure** | | 458,831 | 58,641 | 517,472 |
| **Net (expenditure)/income** | | (31,485) | 14,359 | (17,126) |
| Transfers between funds | | 15,769 | (15,769) | - |
| **Net movement in funds** | | (15,716) | (1,410) | (17,126) |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 125,453 | 10,065 | 135,518 |
| **Total funds carried forward** | 19 | 109,737 | 8,655 | 118,392 |

All of the charitable company's activities derive from continuing operations during the above two periods.

The notes on pages 23 to 35 form an integral part of these financial statements.

## Age Concern (Age UK) Ashford Limited

## (Registration number: 08248833)
## Balance Sheet as at 31 March 2021

| | Note | 2021 £ | 2020 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 12 | 26,603 | 4,204 |
| | | 26,603 | 4,204 |
| **Current assets** | | | |
| Stocks | 13 | 719 | 1,057 |
| Debtors | 14 | 25,372 | 43,513 |
| Cash at bank and in hand | 15 | 323,770 | 108,347 |
| | | 349,861 | 152,917 |
| **Creditors: Amounts falling due within one year** | 16 | (33,275) | (38,729) |
| **Net current assets** | | 316,586 | 114,188 |
| **Net assets** | | 343,189 | 118,392 |
| **Funds of the charitable company:** | | | |
| **Restricted** | | 5,322 | 8,655 |
| **Unrestricted income funds** | | | |
| Unrestricted | | 337,867 | 109,737 |
| **Total funds** | 19 | 343,189 | 118,392 |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 20 to 35 were approved by the trustees, and authorised for issue on 19 November 2021 and signed on their behalf by:

.....
T Dawlings
Trustee

## Age Concern (Age UK) Ashford Limited

## Statement of Cash Flows for the Year Ended 31 March 2021

| | Note | 2021 £ | 2020 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash income/(expenditure) | | 224,797 | (17,126) |
| **Adjustments to cash flows from non-cash items** | | | |
| Depreciation | | 5,039 | 1,053 |
| Investment income | 5 | (40) | (206) |
| Profit on disposal of tangible fixed assets | | (8,600) | - |
| | | 221,196 | (16,279) |
| **Working capital adjustments** | | | |
| Decrease in stocks | 13 | 338 | 526 |
| Decrease/(increase) in debtors | 14 | 18,141 | (12,417) |
| (Decrease)/increase in creditors | 16 | (5,454) | 9,005 |
| Net cash flows from operating activities | | 234,221 | (19,165) |
| **Cash flows from investing activities** | | | |
| Interest receivable and similar income | 5 | 40 | 206 |
| Purchase of tangible fixed assets | 12 | (27,438) | - |
| Sale of tangible fixed assets | | 8,600 | - |
| Net cash flows from investing activities | | (18,798) | 206 |
| Net increase/(decrease) in cash and cash equivalents | | 215,423 | (18,959) |
| Cash and cash equivalents at 1 April | | 108,347 | 127,306 |
| Cash and cash equivalents at 31 March | | 323,770 | 108,347 |

All of the cash flows are derived from continuing operations during the above two periods.

## 1 Charitable company status

The charity is a charitable company limited by guarantee which does not have a share capital. It is incorporated in England and Wales. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of the charity's registered office and principal office is:

The Joe Fagg Community Centre
Farrow Court
Stanhope Road
Ashford
Kent
TN23 5SZ

## 2 Accounting policies

### Summary of significant accounting policies and key accounting estimates

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

### Statement of compliance

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) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

### Basis of preparation

Age Concern (Age UK) Ashford Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency is sterling, rounded to the nearest pound.

### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

In making their assessment this year, the trustees have considered the impact to the date of approval of the financial statements of the coronavirus outbreak and government restrictions, and have concluded that their asssessment does not need to be changed as a result of these.

**Fund accounting policy**
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in the notes to the financial statements.

**Income**
All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

Legacies are recorded as receivable when notified to the charity by the executor, provided that the value can be reasonably ascertained. Legacies received are reported as restricted funds where the conditions of the legacy impose restrictions on the use of funds. Where there are no such restrictions legacy income is shown as part of the general fund income.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Other income is accounted for on a receivable basis.

**Expenditure**
Expenditure is accounted for on an accrual basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements.

**Tangible fixed assets**
Tangible fixed assets are stated at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Fixtures, fittings and equipment | 20% per annum reducing balance |
| Motor vehicles | 25% per annum straight line |

**Impairment of fixed assets**
Fixed assets are subject to an annual impairment review.

**Stock**

Stock is stated on the basis of the lower of cost and net realisable value.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Pensions**

The charitable company operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

## 3 Income from donations and legacies

| | Unrestricted funds £ | Restricted £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|
| Voluntary income | 14,480 | - | 14,480 | 6,708 |
| Fundraising | 20 | - | 20 | 4,304 |
| | 14,500 | - | 14,500 | 11,012 |

## 4 Income from charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|
| Grants receivable | 403,129 | 43,293 | 446,422 | 133,470 |
| Other income | 188,103 | 63,000 | 251,103 | 355,658 |
| | 591,232 | 106,293 | 697,525 | 489,128 |

See below for analyses of grants receivable and other income.

**Analysis of grants receivable**

| | Unrestricted funds | Restricted funds | Total 2021 | Total 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Government grants** | | | | |
| Kent County Council - Community Support, Covid-19 response | 201,881 | - | 201,881 | - |
| Kent County Council - Adult Social Care Grant Funding | 59,473 | - | 59,473 | 109,895 |
| Kent County Council - section 106 funding | - | 10,123 | 10,123 | - |
| Kent County Council - Covid-19 grant | 5,000 | - | 5,000 | |
| Grants under the Coronavirus Job Retention Scheme | 38,609 | - | 38,609 | - |
| Other grants from central government | 5,638 | - | 5,638 | - |
| Covid-19 Grants from Ashford Borough Council | 20,193 | - | 20,193 | - |
| | 330,794 | 10,123 | 340,917 | 109,895 |
| **Other grants** | | | | |
| Covid-19 grants from Age UK | 26,916 | 8,799 | 35,715 | - |
| Other grants from Age UK and other Age UK entities | 34,428 | - | 34,428 | 15,000 |
| National Lottery Community Fund: Coronavirus Community Support Fund | - | 24,371 | 24,371 | - |
| Other grants received | 10,991 | - | 10,991 | 8,575 |
| | 72,335 | 33,170 | 105,505 | 23,575 |
| **Total** | 403,129 | 43,293 | 446,422 | 133,470 |

**Analysis of other income from charitable activities**

| | Unrestricted funds | Restricted funds | Total 2021 | Total 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Day Centre income (incl catering and transport) | 138,577 | - | 138,577 | 165,788 |
| Helping Hands | 45,505 | - | 45,505 | 60,831 |
| Dementia Day Break Club | 2,421 | - | 2,421 | 49,826 |
| Personal Independence Programme receipts | - | 63,000 | 63,000 | 73,000 |
| Vehicle sponsorship | 1,600 | - | 1,600 | 2,400 |
| Commission received | - | - | - | 2,244 |
| Other income from charitable activities | - | - | - | 1,569 |
| **Total** | 188,103 | 63,000 | 251,103 | 355,658 |

**5 Investment income**

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Interest receivable and similar income; | | |
| Interest receivable on bank deposits | 40 | 40 |
| **Total for 2021** | 40 | 40 |
| **Total for 2020** | 206 | 206 |

## 6 Expenditure on charitable activities

| | Note | Unrestricted funds £ | Restricted £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|---|
| Direct costs | | 75,391 | - | 75,391 | 53,743 |
| Wages and salaries | | 236,951 | 51,910 | 288,861 | 325,601 |
| Pension costs | | 3,544 | - | 3,544 | 3,637 |
| Staff training | | 1,779 | - | 1,779 | 4,808 |
| Rent and rates | | 565 | - | 565 | 3,973 |
| Light, heat and power | | 7,062 | - | 7,062 | 9,133 |
| Licences and insurance | | 4,381 | - | 4,381 | 4,245 |
| Repairs and renewals | | 6,772 | - | 6,772 | 4,763 |
| Printing, postage, stationery and office equipment repairs | | 9,452 | - | 9,452 | 9,200 |
| Telephone | | 7,742 | - | 7,742 | 6,563 |
| Travel and subsistence | | 12,704 | 537 | 13,241 | 16,020 |
| Sundry expenses | | 5,173 | - | 5,173 | 9,344 |
| Subscriptions | | 2,942 | - | 2,942 | 217 |
| Hire of plant and machinery | | 3,440 | - | 3,440 | 2,475 |
| Lease of motor vehicles (Operating leases) | | 299 | - | 299 | - |
| Cleaning | | 2,921 | - | 2,921 | 10,282 |
| Advertising | | 2,587 | - | 2,587 | 672 |
| Bad debts written off | | 1,169 | - | 1,169 | 2,986 |
| Bank charges | | 2,742 | - | 2,742 | 1,200 |
| Depreciation and impairment of tangible fixed assets | | 5,039 | - | 5,039 | 1,053 |
| (Profit)/loss on disposal of tangible fixed assets | | (8,600) | - | (8,600) | - |
| Support costs (incl governance costs) | 7 | 50,766 | - | 50,766 | 47,162 |
| | | 434,821 | 52,447 | 487,268 | 517,077 |

The expenditure above all relates to the charitable activities of the charity as outlined in the Trustees' Report, namely the operation of a Day Centre and the provision of ancillary services.

Direct costs include catering costs and motor expenses.

## 7 Analysis of governance and support costs

### Governance and support costs

| | Unrestricted funds £ | Restricted £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|
| Wages and salaries | 33,120 | - | 33,120 | 27,089 |
| Accountancy fees | 10,326 | - | 10,326 | 10,734 |
| Audit fees | 3,300 | - | 3,300 | 3,150 |
| Legal and professional fees | 4,020 | - | 4,020 | 6,189 |
| | 50,766 | - | 50,766 | 47,162 |

## 8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

| | 2021 £ | 2020 £ |
|---|---|---|
| Operating leases - plant and machinery | 3,440 | 2,475 |
| Operating leases - other assets | 478 | 174 |
| Auditor's remuneration for the audit of the annual financial statements | 3,300 | 3,150 |
| Auditor's remuneration for other non-audit services | 1,600 | 1,530 |
| Profit on disposal of tangible fixed assets for charity's own use | (8,600) | - |
| Depreciation of fixed assets | 5,039 | 1,053 |

## 9 Trustees' remuneration and expenses

The trustees received no remuneration during the year (2020 £nil). No trustees received reimbursement of expenses during the year (2020 £nil).

## 10 Staff costs

Aggregate staff costs incurred during the year were as follows:

| | 2021 | 2020 |
|---|---|---|
| Wages and salaries | 313,171 | 336,398 |
| Social security costs | 8,289 | 9,675 |
| Termination payments | - | 4,500 |
| Pension costs | 3,544 | 3,637 |
| | 325,004 | 354,210 |

Termination payments are charged to the Statement of Financial Activities as incurred.

The monthly average number of persons employed by the charitable company during the year was as follows:

| | 2021 No | 2020 No |
|---|---|---|
| Charitable activities | 26 | 31 |
| Governance | 1 | 1 |
| | 27 | 32 |

No employee received emoluments of more than £60,000 during the year.

## 11 Taxation

The charitable company is a registered charity and is therefore exempt from taxation.

## 12 Tangible fixed assets

| | Fixtures, fittings and equipment £ | Motor vehicles £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 April 2020 | 11,440 | 33,060 | 44,500 |
| Additions | - | 27,438 | 27,438 |
| Disposals | - | (33,060) | (33,060) |
| At 31 March 2021 | 11,440 | 27,438 | 38,878 |
| **Depreciation and impairment** | | | |
| At 1 April 2020 | 7,236 | 33,060 | 40,296 |
| Charge for the year | 841 | 4,198 | 5,039 |
| Eliminated on disposals | - | (33,060) | (33,060) |
| At 31 March 2021 | 8,077 | 4,198 | 12,275 |
| **Net book value** | | | |
| At 31 March 2021 | 3,363 | 23,240 | 26,603 |
| At 31 March 2020 | 4,204 | - | 4,204 |

## 13 Stock

| | 2021 £ | 2020 £ |
|---|---|---|
| Stock of food and drink | 719 | 1,057 |

## 14 Debtors

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Prepayments | 5,888 | 8,353 |
| Accrued income | - | 13,388 |
| Other debtors | 19,484 | 21,772 |
| | 25,372 | 43,513 |

## 15 Cash and cash equivalents

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Cash on hand | 616 | 332 |
| Cash at bank | 323,154 | 108,015 |
| | 323,770 | 108,347 |

## 16 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Other creditors | 7,013 | 22,721 |
| Accruals | 26,262 | 16,008 |
| | 33,275 | 38,729 |

Other creditors at 31 March 2021 included £nil (2020 £7,500) in respect of payments received on account for performance-related grants.

## 17 Pension and other schemes

### Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charitable company to the scheme and amounted to £3,544 (2020 - £3,637).

## 18 Commitments

At the balance sheet date, the charity had total future minimum lease payments under non-cancellable operating leases of £13,763 (2020 £15,087), of which £2,246 (2020 £2,531) fall due within one year, £1,576 (2020 £3,656) fall due between one year and five years, and £9,941 (2019 £8,900) fall due after more than five years.

The charitable company had a commitment at the balance sheet date for the purchase of a new motor vehicle, for which contracts had by then not been entered into, costing up to £25,000 (2020 £nil).

**19 Funds**

**2021**

| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2021 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| General funds | 105,533 | 605,772 | (434,821) | 34,780 | 311,264 |
| ***Designated*** | | | | | |
| Fixed asset fund | 4,204 | - | - | 22,399 | 26,603 |
| **Total unrestricted funds** | 109,737 | 605,772 | (434,821) | 57,179 | 337,867 |
| **Restricted funds** | | | | | |
| Personal independence programme | 6,756 | 63,000 | (50,548) | (13,886) | 5,322 |
| National Lottery Community Fund | 1,899 | - | (1,899) | - | - |
| KCC Section 106 funding | - | 10,123 | - | (10,123) | - |
| National Lottery Community Fund - Coronavirus Community Support Fund | - | 24,371 | - | (24,371) | - |
| Age UK Covid-19 Grant | - | 8,799 | - | (8,799) | - |
| **Total restricted funds** | 8,655 | 106,293 | (52,447) | (57,179) | 5,322 |
| **Total funds** | 118,392 | 712,065 | (487,268) | - | 343,189 |

**2020**

| | Balance at 1 April 2019 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2020 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| ***General*** | | | | | |
| General funds | 119,291 | 426,806 | (457,386) | 16,822 | 105,533 |
| ***Designated*** | | | | | |
| Fixed asset fund | 5,257 | - | - | (1,053) | 4,204 |
| Christmas party fund | 905 | 540 | (1,445) | - | - |
| | 6,162 | 540 | (1,445) | (1,053) | 4,204 |
| **Total unrestricted funds** | 125,453 | 427,346 | (458,831) | 15,769 | 109,737 |
| **Restricted funds** | | | | | |
| Personal independence programme | 1,384 | 73,000 | (51,859) | (15,769) | 6,756 |
| National Lottery Community Fund | 8,681 | - | (6,782) | - | 1,899 |
| **Total restricted funds** | 10,065 | 73,000 | (58,641) | (15,769) | 8,655 |
| **Total funds** | 135,518 | 500,346 | (517,472) | - | 118,392 |

The specific purposes for which restricted funds are to be applied are as follows:

Personal independence programme - To provide personalised support to people over the age of 55 living with long term health conditions

National Lottery Community Fund - To improve opportunities for volunteers, develop a befriending service and set up fundraising events to increase income

KCC Section 106 funding - To provide funds towards the acquisition of a new minibus in the year

National Lottery Community Fund: Coronavirus Community Support Fund - To assist clients re-engage with the community and reintegrate into society after the Covid-19 emergency

Age UK Covid-19 Grant - To help older people in the Covid-19 emergency

Transfers from restricted funds to unrestricted funds arose during the year ended 31 March 2021 following the satisfaction of conditions attached to restricted funds, enabling them to be transferred to unrestricted funds, or to recognise that certain costs relating to specific purposes funded by restricted funds have been met from general costs incurred on charitable activities.

## 20 Analysis of net assets between funds

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2021 |
|---|---|---|---|---|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 26,603 | - | 26,603 |
| Current assets | 344,539 | - | 5,322 | 349,861 |
| Current liabilities | (33,275) | - | - | (33,275) |
| Total net assets | 311,264 | 26,603 | 5,322 | 343,189 |

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2020 |
|---|---|---|---|---|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 4,204 | - | 4,204 |
| Current assets | 136,762 | - | 16,155 | 152,917 |
| Current liabilities | (31,229) | - | (7,500) | (38,729) |
| Total net assets | 105,533 | 4,204 | 8,655 | 118,392 |

## 21 Related party transactions

During the year, the charitable company received key management personnel services from another charitable company, Age Concern Hythe and Lyminge. The cost of these services was £29,990 (2020 £27,089). Age Concern Hythe and Lyminge also provided other goods and services to the charitable company during the year at a cost of £41,447 (2020 £6,671). The charitable company also supplied goods to Age Concern Hythe and Lyminge during the year for £7,000 (2020 £nil).

Normal commercial payment terms apply to these respective supplies, which were undertaken at market value.

The amount owing by the charitable company to Age Concern Hythe and Lyminge at 31 March 2021 was £2,469 (2020 £2,280).

The charitable company is a member of Age Well East Kent Limited, a company limited by guarantee which was incorporated in England and Wales on 8 October 2018. The other members of Age Well East Kent Limited are other charities in East Kent with similar objects to those of the charitable company, including other Age UK brand partners. It is intended that Age Well East Kent Limited will operate as a joint venture between the member charities. There was no amount owing to or by Age Well East Kent Limited at 31 March 2021 (2020 £nil).

There were no other related party transactions during the year.