

ANNUAL REPORT

& FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023



Age Concern (Age UK) Ashford Limited
(A company limited by guarantee)



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 Company 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



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Message from the Chair

Tim Fagg



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:

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

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 also 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

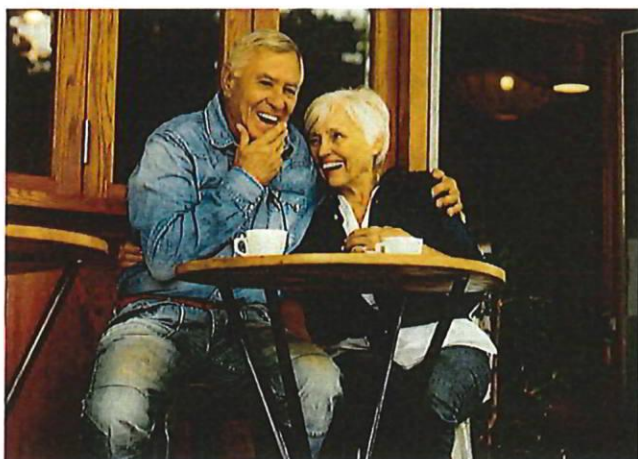
Our volunteers keep the charity moving. We like to think that we have something for everyone.

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

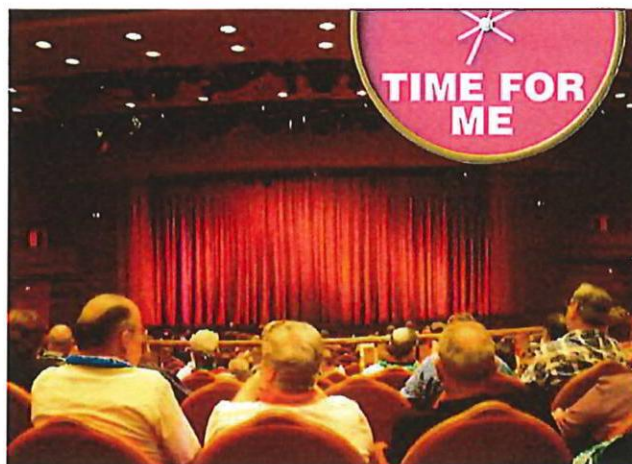


Personal Independence Programme

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 Lymping. 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 Lymping, 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.

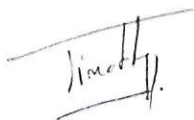
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

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 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.

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

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.

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

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.

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

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

Ashford Ltd *(continued)*

Year ended 31 March 2023

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.

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

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

Ashford Ltd *(continued)*

Year ended 31 March 2023

- 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

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>370,047</u>	<u>106,011</u>	<u>476,058</u>	<u>529,397</u>
Expenditure					
	5,6	<u>443,345</u>	<u>93,137</u>	<u>536,482</u>	<u>448,398</u>
Total expenditure		<u>443,345</u>	<u>93,137</u>	<u>536,482</u>	<u>448,398</u>
Net (expenditure)/income and net movement in funds		<u>(73,298)</u>	<u>12,874</u>	<u>(60,424)</u>	<u>80,999</u>
Reconciliation of funds					
Total funds brought forward		411,464	12,724	424,188	343,189
Total funds carried forward		<u>338,166</u>	<u>25,598</u>	<u>363,764</u>	<u>424,188</u>

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		<u>332,200</u>		<u>396,841</u>	
		371,456		430,005	
Creditors: amounts falling due within one year	14	<u>23,954</u>		<u>30,307</u>	
Net current assets			347,502		399,698
Total assets less current liabilities			<u>363,764</u>		<u>424,188</u>
Net assets			<u>363,764</u>		<u>424,188</u>
Funds of the charity					
Restricted funds			25,598		12,724
Unrestricted funds			<u>338,166</u>		<u>411,464</u>
Total charity funds	18		<u>363,764</u>		<u>424,188</u>

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

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(60,424)	80,999
<i>Adjustments for:</i>		
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
<i>Changes in:</i>		
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	<u>(63,821)</u>	<u>(71,636)</u>
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	<u>(820)</u>	<u>(5,976)</u>
Cash flows from financing activities		
Government grant income	—	150,683
Net cash from financing activities	<u>—</u>	<u>150,683</u>
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	<u>332,200</u>	<u>396,841</u>

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.

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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 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.

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

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>29,141</u>	<u>64,761</u>	<u>93,902</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	6,826	—	6,826
Legacies			
Legacies	27,010	—	27,010

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>206,969</u>	<u>—</u>	<u>206,969</u>

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
	<u>340,445</u>	<u>41,250</u>	<u>381,695</u>

	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
	<u>236,165</u>	<u>86,250</u>	<u>322,415</u>

4. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Interest receivable on bank deposits	<u>461</u>	<u>461</u>	<u>13</u>	<u>13</u>

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>443,345</u>	<u>93,137</u>	<u>536,482</u>
	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
	<u>383,043</u>	<u>65,355</u>	<u>448,398</u>

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
	<u>481,664</u>	<u>54,818</u>	<u>536,482</u>	<u>448,398</u>

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
	<u>54,818</u>	<u>54,818</u>	<u>49,620</u>

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	<u>7,200</u>	<u>4,900</u>

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>347,208</u>	<u>305,633</u>

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
	<u>24</u>	<u>24</u>

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	<u>12,143</u>	<u>33,438</u>	<u>45,581</u>
Depreciation			
At 1 April 2022	8,649	11,622	20,271
Charge for the year	690	8,358	9,048
At 31 March 2023	<u>9,339</u>	<u>19,980</u>	<u>29,319</u>
Carrying amount			
At 31 March 2023	<u>2,804</u>	<u>13,458</u>	<u>16,262</u>
At 31 March 2022	<u>2,674</u>	<u>21,816</u>	<u>24,490</u>

12. Stocks

	2023	2022
	£	£
Stock of food and drink	<u>420</u>	<u>1,030</u>

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Debtors

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

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
	<u>23,954</u>	<u>30,307</u>

15. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>5,000</u>	<u>—</u>

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	<u>—</u>	<u>150,683</u>

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>411,464</u>	<u>370,047</u>	<u>(443,345)</u>	<u>—</u>	<u>338,166</u>

	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
	<u>337,867</u>	<u>443,147</u>	<u>(383,043)</u>	<u>13,493</u>	<u>411,464</u>

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
	<u>12,724</u>	<u>106,011</u>	<u>(93,137)</u>	<u>—</u>	<u>25,598</u>

	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	—	—	—	—	—
	<u>5,322</u>	<u>86,250</u>	<u>(65,355)</u>	<u>(13,493)</u>	<u>12,724</u>

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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 £	2022 £
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
	<u>93,902</u>	<u>206,969</u>
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
	<u>381,695</u>	<u>322,415</u>
Investment income		
Interest receivable on bank deposits	461	13
	<u>461</u>	<u>13</u>
Total income	<u>476,058</u>	<u>529,397</u>

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	—
	<u>536,482</u>	<u>448,398</u>
Total expenditure	<u>536,482</u>	<u>448,398</u>
Net (expenditure)/income	<u>(60,424)</u>	<u>80,999</u>

Age Concern (Age UK) Ashford Ltd

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
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 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	—
	<u>481,664</u>	<u>398,778</u>
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
	<u>54,818</u>	<u>49,620</u>
	<u>536,482</u>	<u>448,398</u>