

AGE CONCERN BRACKNELL FOREST

England & Wales · Charity number 1153607

Details

Status Registered

Legal form CIO

Registered 2013-08-30

Register [View on the Charity Commission register](#)

Contact

Address 25-27 Worlds End Hill
Bracknell
Berkshire
RG12 0XH

Phone 01344428074

Email info@ageconcernbracknell.org.uk

Website www.ageconcernbracknell.org.uk

Activities

Objects: The object of the charity shall be to promote the benefit of the community, in any manner which may be deemed by law to be charitable in Bracknell Forest Borough and Wokingham Borough and the Royal Borough of Windsor and Maidenhead in the County of Berkshire. In particular, the charity will champion community cohesion, operate day care facilities and other services and facilities that support the health, wellbeing and social inclusion of both older people and the wider community.

Activities: Age Concern Bracknell Forest is a community focused charity. The charity provides a wide range of services and will champion community cohesion. The charity operates day care facilities and other services, such as community hubs and programs that facilitate the support, health, wellbeing and social inclusion of people in the local community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bracknell Forest
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£264,136	£220,613	-	-
2024-03-31	£270,114	£204,385	-	-
2023-03-31	£190,381	£157,134	-	-
2022-03-31	£193,701	£127,849	-	-
2021-03-31	£38,122	£60,483	-	-

Trustees

Name	Role	Appointed
Cllr Paul Bidwell	Chair	2016-08-11
Christine Jeater		2019-05-09
Dominic Keohane		2026-05-26
Jamie Shepherd		2025-06-04
Sanjay Limbachya		2022-11-25

Accounts



Charitable Incorporated Organisation

Registered Charity Number 1153607

Trustees Report and Accounts

for the year ended

31st March 2025

Contents

CHARITY INFORMATION	1
TRUSTEE'S REPORT	
1. Introduction and Administration Details	2-3
2. Structure, Governance and Management.....	4
3. Objectives and Activities	5
4. Achievements and Performance	6
5. Financial Review	7-8
ANNUAL ACCOUNTS	
Statement of Trustees Responsibilities.....	9
Independent Examiners Report to the Trustees of Age Concern Bracknell Forest	10-11
Statement of Financial Activities	12
Balance Sheet as at 31 st March 2025	13
Notes to the accounts for the year ended 31 st March 2025	14-18

CHARITY INFORMATION

Address	27 Worlds End Hill Forest Park Bracknell Berkshire RG12 0XH
Bankers	Metro Bank 2-24 Farnham Road, Slough SL1 3TA
Independent Examiners	Independent Examiners LTD.
Website	www.ageconcernbracknell.org.uk
Email	info@ageconcernbracknell.org.uk
Telephone	01344 422048
Facebook	https://www.facebook.com/AgeConcernBracknell

INTRODUCTION FROM THE TRUSTEES

Age Concern Bracknell Forest (ACBF) continues to play a vital role in supporting older people within the local community and more. Our Day Centre remains central to our work, providing affordable and much-needed care for some of the most vulnerable members of society, particularly those living with dementia. The service is well used and greatly valued by those who rely on it.

We are also pleased to report that our community outreach activities are bringing people together on a regular basis. These initiatives are particularly important for individuals experiencing loneliness and social isolation. The positive feedback we receive underlines the tangible difference we are making across local neighbourhoods.

This year has been another successful one for the charity. From our well-attended community outings and events to the continued delivery of our core services, ACBF has remained a trusted presence in the community. We are especially pleased to announce that, following a local government tender process, ACBF has begun to open a new, multi-functional site, due to open fully in the summer of 2025. This new facility represents an exciting step forward and will further enhance the support we can offer to the local community.

We are extremely grateful for the contributions and donations we receive, which allow us to continue our work with older people living with dementia, as well as their carers and families and wider community. If you would like to donate, we would be delighted to hear from you. Your support is essential and very much appreciated.

Leaving a gift to Age Concern Bracknell Forest in your will may also help to reduce inheritance tax liability for your beneficiaries. It is not necessary to draft a new will but simple amendments, such as charitable gifts, can be made using an addition. Should you choose to support us in this way, please use the official charity name, address, and registered number as follows:

Age Concern Bracknell Forest
27 World's End Hill
Bracknell
RG12 0XH
Registered Charity No. 1153607

TRUSTEE'S REPORT

1. Introduction and Administration Details

1.1 Presentation of Report

This report complies with the Charities Act 2011, the charity's constitution and the 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 2015) (as amended for accounting periods commencing from 1 January 2016).

Age Concern Bracknell Forest is a Charitable Incorporated Organisation (CIO), governed according to the Constitution dated 28 June 2013. It was established on 30 August 2013 to take forward the work of the Unincorporated Association (registered charity number 265351). The charity updated its constitution on the 23rd November 2023 to reflect the work and support the charity now provides to the wider community, the changes have no impact on the day to day running of the charity. The CIO is a small, independent charity and not part of any umbrella body.

1.2 Charitable Incorporated Organisation (CIO) and principal address

The CIO number is 1153607 and the address is:

27 World's End Hill
Forest Park
Bracknell
Berkshire
RG12 0XH

1.3 Names of the Trustees who manage the Charity as at 31 March 2025:

Mr Paul Bidwell - appointed August 2016 (Appointed Chair October 2019)

Mrs Christine Jeater (Treasurer) – appointed May 2019

Mr Tony Lock – appointed May 2019 / resignation March 2022

Mr Sanjay Limbachya appointed November 2022

1.4 Name of Chief Executive Officer

The Chief Executive Officer at the 31 March 2025 was Mr. Andrew Eltham.

2. Structure, Governance and Management

2.1 Type of governing document

The charity is governed by its constitution dated 23rd November 2023.

2.2 How the charity is constituted

The charity is a Charitable Incorporated Organisation (CIO) 1153607.

2.3 Committees:

From time to time Trustees delegate their detailed work to committees which meet more frequently to review specific actions/functions in detail, prior to presentation and review by the Trustees. At least one trustee is present and anyone with relevant knowledge and skills can be co-opted.

2.4 Trustees

There must be at least three trustees, and the maximum number of trustees is 12. Applications to become a trustee are made to the CEO in the first instance.

Appointment of charity trustees

- (i) The CEO will discuss all applications to become a Trustee with the existing Trustees. A panel of Trustees will meet with the prospective candidate. They will then make a recommendation to the Board of Trustees, who will vote to appoint.
- (ii) The charity trustees will be appointed for a term of four years. Trustees may request a further term, this has to be approved by the Board of Trustees.

2.5 Additional governance issues

The Trustee Induction and Code of Practice is given to all new Trustees.

3. Objectives and Activities

3.1 Objects of the charity set out in its governing document

The object of the charity shall be to promote the benefit of the community, in any manner which may be deemed by law to be charitable in Bracknell Forest Borough and Wokingham Borough and the Royal Borough of Windsor and Maidenhead in the County of Berkshire. In particular, the charity will champion community cohesion, operate day care facilities and other services and facilities that support the health, wellbeing and social inclusion of both older people and the wider community.

3.2 Summary of the main activities undertaken for the public benefit in relation to these objects:

3.2.1 Day Centre

The Day Centre is open Monday to Friday, 9am to 4pm with a maximum capacity of 18 clients a day.

Events and Outreach Programs

The charity runs various events and outreach programs to benefit the local community. As part of this initiative the charity has a presence in local community centres, other community groups and offers regular outings and events. Although principally to support the elderly in our community, the offering is not limited to the older members of our community.

3.2.2 Information

The charity operates a telephone helpline between 9:00am and 4:00pm (Mon – Fri) which offers information on a wide variety of age-related subjects and signposts to other organisations where appropriate.

The charity has an age-related website and Facebook page:

www.ageconcernbracknell.org.uk

www.facebook.com/AgeConcernBracknell

The charity also has a community-based website and Facebook page for Buckler's Park Community Hub:

www.bpchub.co.uk

<https://www.facebook.com/Bpchub>

3.2.3 Buckler's Park Community Hub

In December 2024, Age Concern Bracknell Forest acquired the long-term lease of the Buckler's Park Community Hub in Crowthorne, a newly developed, multi-purpose facility featuring sports halls, outdoor courts, meeting rooms, a café area, and dedicated spaces for children and young people.

We opened Buckler's Park Community Hub in 2025, ACBF sees the Hub as a key part of its future vision in serving as a vibrant focal point in a growing neighbourhood, helping to combat loneliness, and expanding access to vital services. Traditional Age Concern services, such as older people's groups, may also be integrated, broadening our reach and strengthening our community presence.

The facility also offers local businesses and service providers, the opportunity to hire space to deliver activities directly to the community. The charity has sublet the café and children's areas.

4. Achievements and Performance

4.1 Throughout 2024-25 our Day Centre continued to operate successfully, maintaining its position as a valued, low-cost provider of high-quality day care for older people and those living with dementia. We are pleased to report that, for the third consecutive year, we have been able to hold fees at the same level ensuring continued accessibility for those who need it most. The Centre now offers an expanded programme of activities, with a broader range of sessions designed to promote wellbeing, social interaction, and mental stimulation. We have also welcomed an increased number of external collaborators and facilitators, whose contributions have helped to keep our members engaged, active, and connected. Running every weekday throughout the year, the Day Centre continues to make a meaningful difference not only to those who attend, but also to their carers providing essential respite and peace of mind.

4.2 Our community outreach sessions continue to flourish, with groups in Bullbrook and Harman's Water drawing strong attendance week after week. These sessions have become a valued fixture in their respective neighbourhoods, with new members joining regularly and helping to foster a sense of connection and shared purpose. We are also proud to continue our partnership with the NHS Memory Clinic in delivering dedicated support groups. These peer-led sessions remain a lifeline for many individuals and families affected by memory loss offering understanding, practical advice, and a safe space to connect with others facing similar challenges. Through these initiatives, ACBF continues to address loneliness, promote inclusion, and support wellbeing across the community.

4.3 Our TRIPLE A programme has continued to deliver meaningful experiences for those facing loneliness and isolation. This year saw another successful calendar of outings from local theatre visits and health walks to cultural attractions providing valuable opportunities for older people to engage with both their community and the wider world. In response to high demand, we have expanded our provision to include community coach trips, trips to destinations further afield, which have seen a strong uptake. These excursions will remain a key focus for growth in the 2025-26 financial year, enabling more individuals to enjoy accessible, inclusive experiences that support social wellbeing. In addition, our monthly weekend lunch clubs ran at full capacity throughout the year. These sold-out events offered low-cost, nutritious meals in a welcoming environment, helping to combat social isolation and provide meaningful social connection at the weekend.

4.4 We are delighted to have taken part in numerous fundraising and awareness events throughout the past year, including at local supermarkets, garden centres, and other community venues. These efforts have significantly increased our visibility and helped us to secure essential funds in support of our services and programmes. In addition, we were honoured to be selected as the chosen charity by the local chapter of BNI (Business Network International), a well-established global networking organisation. This partnership has provided valuable access to the local business community, resulting in both fundraising success and the development of new relationships that continue to support our mission. The past year has been one of remarkable growth and progress for the charity, much of which has been made possible through the generous contributions of grant funders and the ongoing support of the wider community.

4.5 During this financial period, the trustees and CEO focused on the charity's long-term development, successfully securing the tender to operate the new Buckler's Park Community Hub. Located in Bracknell, the Hub will be managed by ACBF and serve as a vibrant, inclusive space for local residents and organisations. With the long-term lease obtained during this period, preparations are now underway to open a range of facilities, including hireable spaces for events, sport, wellbeing activities, a café, and areas for young people and older generations.

5. Financial Review

- 5.1 Financial: The results for the year and financial position are set out in the Statement of Financial Activities on page 12 and the Balance Sheet on page 13. Total incoming resources were £264,136 (2024: £270,114); The profit for this year was £ 43,524 (2024: £65,729). The general reserve excluding tangible assets is now £313,350 (2024: £269,826) (note 5) which equals 12 months of operational expense for 2024/25. The direct cost of running day care services was £104,691.27 (2024: £101,824).

The Community Services expected from an "Age Concern" charity include distribution of information and the ability to provide support to our clients, families and carers. In addition to this we run a number of outreach groups and have a presence in local community centres. The provision of these services forms the basis of our costs. This year, the direct cost of those resources was £44,095.15 (2024: £28,000) as our community provision has grown in size.

5.2 Grants Donations and Fundraising

- 5.2.1 Grants: The Charity received grants from Bracknell Forest Council totalling £100,000.

- 5.2.2 Donations: The Charity received donations totalling £8,603

- 5.2.3 Donations in lieu of flowers: The Charity continues to benefit from the generosity of families and friends who make donations in memory of loved ones instead of giving flowers at funerals.

5.3 Risk Management

The charity has undergone a restructuring and several operational improvements to enhance overall effectiveness. These efforts have generated long-term cost savings. We continue to assess staff performance and programme delivery to ensure we operate efficiently and avoid unnecessary costs. ACBF ensures the organisation stays up to date with any regulatory changes affecting both our employees and clients, as well as ensuring our employees have the appropriate information and guidance to perform their duties. Our independently commissioned Human Resource service also supports the charity with this. During this fiscal year the charity also outsourced book keeping, to a reputable local company who provide additional support to ensure compliance.

Our employees are a vital part of the organisation. Ensuring they are both trained and motivated is key to the ongoing success of the charity, as well as making sure that we have sufficient levels of staffing to meet the needs of our clients. The charity implemented an external employee assistance programme (EAP) to ensure we have extra support for employees.

5.4 Reserves Policy

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted funds and tangible fixed assets. Transfers to and from funds are authorised by the Trustees acting as a whole.

5.4.1 General Reserves:

The trustees believe it is good practice to maintain a target general reserve at a minimum of six months of operating expenditure, we are currently maintaining in excess of this level of reserves. This is in order to appropriately bridge any short-term effects and/or negotiate alternative sources of care services that may be required.

5.4.2 Restricted Funds: relate to funds received for specific charity objectives and projects.

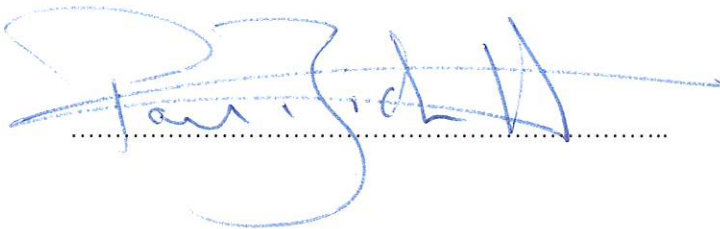


Paul Bidwell
Chair of Trustees

The notes on pages 14 to 18 form part of these financial statements.

Accounts approved by Trustees on 8/12/2025

Signed by one Trustee on behalf of all the Trustees

A handwritten signature in blue ink, appearing to read 'Paul Bidwell', written over a dotted line.

ANNUAL ACCOUNTS

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The notes on pages 14 to 18 form part of these financial statements.

Accounts approved by Trustees on 8/12/2025

Signed by Treasurer on behalf of all the Trustees

T. Lender

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

AGE CONCERN BRACKNELL FOREST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY REGISTRATION NUMBER	1153607
DATE OF REGISTRATION	CIO - FOUNDATION Association Registered 30 Aug 2013 as amended on 21 Jul 2023 as amended on 23 Nov 2023
START OF FINANCIAL PERIOD	1 April 2024
END OF FINANCIAL PERIOD	31 March 2025
TRUSTEES AT 31 MARCH 2025	Mr Paul Bidwell - Chair Mrs Christine Jeater (Treasurer) Mr Tony Lock Mrs Danielle Turner Mr Sanjay Limbachya
THE CHIEF EXECUTIVE OFFICER 31 MARCH 2025	Mr Andrew Eltham
CORRESPONDENCE ADDRESS	27 Worlds End Hill ,Forest Park ,Bracknell Berkshire ,RG12 0XH Email: info@ageconcernbracknell.org.uk Website: www.ageconcernbracknell.org.uk
GOVERNING DOCUMENT	Registered with the Charity Commission of England and Wales
CHARITABLE OBJECTS	The object of the charity shall be to promote the benefit of the community, in any manner which may be deemed by law to be charitable in Bracknell Forest Borough and Wokingham Borough and the Royal Borough of Windsor and Maidenhead in the County of Berkshire. In particular, the charity will champion community cohesion, operate day care facilities and other services and facilities that support the health, wellbeing and social inclusion of both older people and the wider community.
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd The Grain Store Hills Barns, Appledram Lane South, Chichester, West Sussex PO18 8NF

AGE CONCERN BRACKNELL FOREST

FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the Trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the year ended 31 March 2025.

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

Responsibilities and basis of report

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

Age Concern Bracknell Forest's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow member of the Association of Charity Independent Examiners, which is one of the listed bodies.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: 

Name: K Gomes

Date: 10.12.25

K Gomes FCIE, MAAT
Independent Examiners Ltd
The Grain Store
Hills Barns,
Appledram Lane South,
Chichester,
PO20 7EG

AGE CONCERN BRACKNELL FOREST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
Income and Endowments from:					
Donations and Legacies	2a	8,603	100,000	108,603	99,418
Charitable Activities	2b	142,301	-	142,301	165,816
Other Income	2c	13,232	-	13,232	4,880
TOTAL		164,136	100,000	264,136	270,114
Expenditure on:					
Charitable Activities	4a	110,026	39,721	149,747	132,902
Other Expenses	4b	56,778	14,088	70,866	71,483
TOTAL		166,804	53,809	220,613	204,385
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		-2,668	46,191	43,524	65,729
NET INCOME/(EXPENDITURE)		-2,668	46,191	43,524	65,729
NET MOVEMENT IN FUNDS		-2,668	46,191	43,524	65,729
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		208,651	61,175	269,826	204,097
TOTAL FUNDS CARRIED FORWARD		205,984	107,366	313,350	269,826

All of the organisation's operations are classed as continuing.
The notes on pages 13 to 17 form part of these financial statements.

AGE CONCERN BRACKNELL FOREST

**BALANCE SHEET
AS AT 31 March 2025**

	Note	31-Mar-25 Total £	31-Mar-24 Total £
Fixed Assets			
Tangible assets	7	22,512	25,685
Total Fixed Tangible Assets		22,512	25,685
Current Assets			
Debtors	8	8,486	5,439
Cash at bank and in hand	9	298,148	249,271
Total Current Assets		306,634	254,710
Creditors: amounts falling due within one year	10	15,796	10,569
NET CURRENT ASSETS		290,838	244,141
Creditors: amounts falling due in more than 1 yr		-	-
NET ASSETS		313,350	269,826
Funds of the CIO			
General Funds	5b	205,984	208,651
Designated	5b	-	-
Restricted Funds	5a	107,366	61,175
Total Funds		313,350	269,826

The financial statements were approved, authorised and signed on their behalf by:

Approved on the: 08/12/25

Signed on their behalf by Trustee:

Print Name: C Jeater

C. Jeater
CHRISTINE JANE JEATER

AGE CONCERN BRACKNELL FOREST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Basis of preparation:

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd addition effective 1 January 2019 and with the Charities Act 2011.

The CIO constitutes a public benefit entity as defined by FRS 102

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year error have been identified in the reporting period

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the CIO becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions.

Government Grants

The CIO did not receive any government grants in the reporting period

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Liability Recognition

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

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

AGE CONCERN BRACKNELL FOREST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor CIO to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

No redundancy payments were made during the reporting period.

Deferred income

Deferred income has been included in the accounts.

Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the CIO on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 3 years from the month they are purchased.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

2. ANALYSIS OF INCOME

		Unrestricted Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
		£	£	£	£
	Note				
a) Donations and Legacies					
Donations		8,603	-	8,603	7,922
Bucklers Park Grant	5	-	100,000	100,000	91,496
		8,603	100,000	108,603	99,418
b) Charitable Activities					
Charges for Day Centre		130,980	-	130,980	157,413
Community Service		8,944	-	8,944	7,654
Sales		2,377	-	2,377	749
		142,301	-	142,301	165,816
c) Other Income					
Investment Income		7,463	-	7,463	4,880
Bucklers Park Income	5	5,769	-	5,769	-
		13,232	-	13,232	4,880

AGE CONCERN BRACKNELL FOREST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2025

4. ANALYSIS OF EXPENDITURE

		Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
a) Charitable Activities	Note				
Staff Costs	6	90,892	19,498	110,390	97,555
Training		648	-	648	120
Meals for Clients	5	1,466	5,513	6,979	6,396
Utilities & Cleaning		5,119	-	5,119	5,591
Equipment		144	-	144	1,102
Depreciation	7	3,174	-	3,174	2,357
Event Costs	5	-	13,737	13,737	8,817
Health & Safety		1,647	-	1,647	2,213
Repairs & Maintenance		2,980	-	2,980	4,504
Marketing	5	-	973	973	599
Printing, Stationery & Consumables		640	-	640	1,114
Day Centre Activities and Fees		3,182	-	3,182	2,425
Volunteer Costs		134	-	134	109
		110,026	39,721	149,747	132,902

b) Support Costs

	Note				
Support Staff costs	6	42,451	-	42,451	48,158
Write Off of Leasehold Improvements		-	-	-	12,011
IT Costs		896	-	896	663
Telephone		595	-	595	578
Bucklers Park Hub Costs	5	-	14,088	14,088	2,400
Printing, Stationery & Consumables		608	-	608	551
Insurance		3,081	-	3,081	2,373
Expenses		60	-	60	728
Bank Fees		11	-	11	-
HR Services		4,176	-	4,176	2,772
Accountancy Fees		2,920	-	2,920	-
Independent Examination		1,980	-	1,980	1,249
		56,778	14,088	70,866	71,483

AGE CONCERN BRACKNELL FOREST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2025

5. FUNDS ANALYSIS

	Balance 1.4.24 £	Income £	Expenditure £	Transfers £	Closing 31.3.25 £
a) RESTRICTED FUNDS					
AAA	40,716	-	19,262	-	21,454
Berks CF 2(Day Centre)	775	-	775	-	-
Berks CF 3	680	-	680	-	-
CGFA	8,525	-	8,525	-	-
Innovation Fund (BFC)	10,119	-	10,119	-	-
Tesco	360	-	360	-	-
Bucklers Park Community Hub	-	100,000	14,088	-	85,912
	61,175	100,000	53,809	-	107,366
b) UNRESTRICTED FUNDS					
General Funds	208,651	164,136	-166,804	-	205,984
Designated	-	-	-	-	-
	208,651	164,136	-166,804	-	205,984
Total Funds	269,826	264,136	-220,613	-	313,350

Note

6. STAFF COSTS AND NUMBERS

	2025	2024
Wages and Salaries	133,343	144,778
	2025	2023
Average number of employees during the year	9	10

No employee received emoluments of more than £60,000 in this or the previous year

Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

7. TANGIBLE FIXED ASSETS

		Day Centre Lease £	Fixtures & Fittings £	Computer Equipment £	Total £
EQUIPMENT					
Cost	01-Apr-24	40,400	-	10,296	50,696
Additions		-	-	-	-
Disposal		-	-	-	-
Cost at	31-Mar-25	40,400	-	10,296	50,696
Depreciation	01-Apr-24	22,228	-	2,783	25,011
Charge		673	-	2,500	3,173
disposal		-	-	-	-
Depreciation at	31-Mar-25	22,901	-	5,283	28,184
Net Book Value	31-Mar-25	17,499	-	5,013	22,512
Net Book Value	01-Apr-24	18,172	-	7,513	25,685

AGE CONCERN BRACKNELL FOREST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

8. DEBTORS AND PREPAYMENTS

	Total 2025 £	Total 2024 £
Trade Debtors	7,993	4,481
Prepayments	493	958
Accrued Income	-	-
	8,486	5,439

9. CASH AT BANK AND IN HAND

	2025 £	2024 £
Current Account	298,148	249,271
Total	298,148	249,271

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	Total 2025 £	Total 2023 £
Accruals and Deferred Income	11,885	4,718
Paye	2,128	1,068
Creditors	1,783	4,783
	15,796	10,569

**11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE
IN MORE THAN ONE YEAR**

	Total 2025 £	Total 2023 £
Within 1 Year	-	-

Accounts



Charitable Incorporated Organisation

Registered Charity Number 1153607

Trustees Report and Accounts

for the year ended

31st March 2024

Contents

CHARITY INFORMATION.....	1
TRUSTEE'S REPORT	
1. Introduction and Administration Details	2-3
2. Structure, Governance and Management	4
3. Objectives and Activities	5
4. Achievements and Performance	6
5. Financial Review.....	7-8
ANNUAL ACCOUNTS	
Statement of Trustees Responsibilities.....	9
Independent Examiners Report to the Trustees of Age Concern Bracknell Forest	10
Statement of Financial Activities.....	11
Balance Sheet as at 31 st March 2024.....	12
Notes to the accounts for the year ended 31 st March 2024.....	13-17

CHARITY INFORMATION

Address	27 Worlds End Hill Forest Park Bracknell Berkshire RG12 0XH
Bankers	Metro Bank 2-24 Farnham Road, Slough SL1 3TA
Independent Examiners	Independent Examiners LTD.
Website	www.ageconcernbracknell.org.uk
Email	info@ageconcernbracknell.org.uk
Telephone	01344 422048
Facebook	https://www.facebook.com/AgeConcernBracknell
Twitter	@AgeConBracknell

INTRODUCTION FROM THE TRUSTEES

Age Concern Bracknell Forest (ACBF) continues to provide essential services to our local community. Our Day Centre remains a cornerstone of our work, offering affordable and much-needed support to some of the most vulnerable individuals, particularly those affected by dementia. The centre is a vital resource, consistently well-utilised and highly valued by the community.

We are also delighted to see our community outreach efforts bringing people together each week, especially those struggling with loneliness and isolation. The positive feedback and success stories we've received highlight the significant impact we're making in local neighbourhoods.

This year, we celebrate another successful period for the charity, from our popular Triple-A outings and events to our core services. The Board is especially pleased to announce that after a great deal of dedication and planning, ACBF has been selected to operate a brand-new, multi-functional site, set to open in 2024-25. We look forward to the exciting opportunities this new facility will bring for our community.

Contributions and donations to Age Concern Bracknell Forest are vital in enabling us to continue supporting elderly individuals living with dementia, along with their carers and families, within our community and more. If you would like to donate, please reach out to us. Your support is crucial to the work we do and is deeply appreciated.

Leaving money to us in your will can reduce the amount of inheritance tax your heirs will have to pay. It is not necessary to write a new will - a codicil is a document used to make simple changes to an existing will such as a gift to charity or the addition of an executor. If you do decide to leave us a gift, please ensure you use the official charity name, address and registered charity number:

Age Concern Bracknell Forest, 27 World's End Hill, Bracknell RG12 0XH
Charity number 1153607

TRUSTEE'S REPORT

1. Introduction and Administration Details

1.1 Presentation of Report

This report complies with the Charities Act 2011, the charity's constitution and the 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 2015) (as amended for accounting periods commencing from 1 January 2016).

Age Concern Bracknell Forest is a Charitable Incorporated Organisation (CIO), governed according to the Constitution dated 28 June 2013. It was established on 30 August 2013 to take forward the work of the Unincorporated Association (registered charity number 265351). The charity updated its constitution on the 23rd November 2023 to reflect the work and support the charity now provides to the wider community, the changes have no impact on the day to day running of the charity. The CIO is a small, independent charity and not part of any umbrella body.

1.2 Charitable Incorporated Organisation (CIO) and principal address

The CIO number is 1153607 and the address is:

27 World's End Hill
Forest Park
Bracknell
Berkshire
RG12 0XH

1.3 Names of the Trustees who manage the Charity as at 31 March 2024:

Mr Paul Bidwell - appointed August 2016 (Appointed Chair October 2019)

Mrs Christine Jeater (Treasurer) – appointed May 2019

Mr Tony Lock – appointed May 2019

Mrs Danielle Turner – appointed June 2020

Mr Sanjay Limbachya appointed November 2022

1.4 Name of Chief Executive Officer

The Chief Executive Officer at the 31 March 2024 was Mr. Andrew Eltham.

2. Structure, Governance and Management

2.1 Type of governing document

The charity is governed by its constitution dated 23rd November 2023.

2.2 How the charity is constituted

The charity is a Charitable Incorporated Organisation (CIO) 1153607.

2.3 Committees:

From time to time Trustees delegate their detailed work to committees which meet more frequently to review specific actions/functions in detail, prior to presentation and review by the Trustees. At least one trustee is present and anyone with relevant knowledge and skills can be co-opted.

2.4 Trustees

There must be at least three trustees, and the maximum number of trustees is 12. Applications to become a trustee are made to the CEO in the first instance.

Appointment of charity trustees

- (i) The CEO will discuss all applications to become a Trustee with the existing Trustees. A panel of Trustees will meet with the prospective candidate. They will then make a recommendation to the Board of Trustees, who will vote to appoint.
- (ii) The charity trustees will be appointed for a term of four years. Trustees may request a further term, this has to be approved by the Board of Trustees.

2.5 Additional governance issues

The Trustee Induction and Code of Practice is given to all new Trustees.

3. Objectives and Activities

3.1 Objects of the charity set out in its governing document

The object of the charity shall be to promote the benefit of the community, in any manner which may be deemed by law to be charitable in Bracknell Forest Borough and Wokingham Borough and the Royal Borough of Windsor and Maidenhead in the County of Berkshire. In particular, the charity will champion community cohesion, operate day care facilities and other services and facilities that support the health, wellbeing and social inclusion of both older people and the wider community.

3.2 Summary of the main activities undertaken for the public benefit in relation to these objects:

3.2.1 Day Centre

The Day Centre is open Monday to Friday, 9am to 4pm with a maximum capacity of 18 clients a day.

Events and Outreach Programs

The charity runs various events and outreach programs to benefit the local community. As part of this initiative the charity has a presence in local community centres, other community groups and offers regular outings and events. Although principally to support the elderly in our community, the offering is not limited to the older members of our community.

3.2.2 Information

The charity operates a telephone helpline between 9:00am and 4:00pm (Mon – Fri) which offers information on a wide variety of age-related subjects and signposts to other organisations where appropriate.

The charity also has a website: www.ageconcernbracknell.org.uk

The charity also has a Facebook page: www.facebook.com/AgeConcernBracknell

The charity has a Twitter account: [@AgeConBracknell](https://twitter.com/AgeConBracknell)

The charity also has an Instagram page: [Age Concern Bracknell Forest \(@ageconcernbracknell\)](https://www.instagram.com/ageconcernbracknell/) • [Instagram photos and videos](#)

4. Achievements and Performance

4.1 Throughout 2023-24 our Day Centre has gone from strength to strength, further establishing our standing as a trusted low-cost provider of high-quality day care for the elderly and support for those with dementia. By offering sessions every weekday throughout the year, we have been able to continuously support and enrich the lives of our members. With a diverse range of activities, opportunities for social connection, and personalised care, we have created a friendly and inviting environment that nurtures companionship, mental stimulation, and quality of life. The impact of this facility continues to provide not only a benefit for those attending, but their carers by providing essential respite.

4.2 We have successfully continued running our Community Groups in the Bullbrook ward, receiving an outstanding response from the local community. After deciding to close our Priestwood group, allowing the venue to run their own sessions, we seized the opportunity to launch a new Community Group in the Harman's Water neighbourhood. This new group has quickly attracted strong attendance, highlighting the ongoing need for social interaction and addressing loneliness within the community. Through a variety of activities and events, we are fostering connections and offering essential emotional support and guidance to local residents. Additionally, we have partnered with the NHS Memory Clinic to co-run a peer-led support group for carers, which meets weekly. This collaboration provides a safe space for carers to connect, share similar experiences, and access local services and resources tailored to their needs.

4.3 This year, as part of our TRIPLE A provision we proudly completed another successful year of outings for those experiencing loneliness and isolation, with trips ranging from local theatres and attractions to health walks. These events have continued to provide valuable opportunities for older people and the wider community to connect with their local area (and further afield). Additionally, our weekend lunch club provision saw a full 12 months of sold-out events, held once a month. These low-cost meals have offered a quiet and safe space for those in need, ensuring access to nutritious food in a sociable setting. Through these efforts, we have continued to promote inclusion, well-being, and social connection among our older population and those who support them. We have plans to expand this further in the form of Community Coach trips across 2024-25.

4.4 We are delighted to have taken part in numerous fundraising and awareness events throughout the past year, including at Ascot Racecourse, local supermarkets, garden centres, and more. These efforts have significantly boosted our organisation's visibility and helped us secure essential funds to support our services and programs. The past year has been one of remarkable growth and progress for our charity, and much of this success is due to the generous contributions from various grants and the community's ongoing support.

4.5 During this period, the trustees and CEO focused on shaping the charity's future by successfully securing a tender to become the formal operators of the brand new, multi-purpose Bucklers Park Community Hub. Located in the Bracknell area, this venue will be managed by the charity and serve as a vibrant space for local residents and organisations to come together. The Hub will offer a range of facilities, including hireable spaces for events, sports, fitness, and well-being sessions. It will also feature an on-site café and dedicated areas for children and young people, fostering a sense of community and inclusion for all.

5. Financial Review

- 5.1 Financial: The results for the year and financial position are set out in the Statement of Financial Activities on page 11 and the Balance Sheet on page 12. Total incoming resources were £270,114 (2023: £190,381); Resources expended were £204,385 (2023: £157,134). The profit for this year was £65,729 (2023: £33,274). The general reserve excluding tangible assets is now £269,826 which equals 11 months of operational expense for 2023/24. The cost of running day care services was £101,824 (2023: £85,339) (note 4).

The level of grants received has decreased by 66% this year. In part this is due to another year of profit recorded. We continue to submit grant applications where appropriate and have been awarded a number during this financial period.

During the financial period the leasehold improvement category of fixed assets were reviewed. The assessment was made that there was no longer any value and that the prior year carrying amount of £12,762 should be written off.

The Community Services expected from an “Age Concern” charity include distribution of information and the ability to provide support to our clients, families and carers. In addition to this we run a number of outreach groups and have a presence in local community centres. The provision of these services forms the basis of our costs. This year, the gross cost of those resources was £28,000 (2023: £18,314) as we have now restarted our community provision.

5.2 Grants Donations and Fundraising

- 5.2.1 Grants: The Charity received grants totalling £32,150. These included grants from:

Afton
Berkshire Community
Foundation
Bracknell Forest Council
National Lottery
Tesco
Warfield Parish Council

- 5.2.2 Donations: The Charity received donations totalling £7,922.

- 5.2.3 Donations in lieu of flowers: The Charity continues to benefit from the generosity of families and friends who make donations in memory of loved ones instead of giving flowers at funerals.

5.3 Risk Management

We have restructured and have made operational changes to make the charity more effective. These initiatives resulted in long term operational cost savings.

Ensuring our organisation stays up to date with any regulatory changes affecting both our employees and clients, as well as ensuring our employees have the appropriate information and guidance to perform their duties is essential.

Our employees are a vital part of the organization. Ensuring they are both trained and motivated is key to the ongoing success of the charity, as well as making sure that we have sufficient levels of staffing to meet the needs of our clients.

5.4 Reserves Policy

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted funds and tangible fixed assets. Transfers to and from funds are authorized by the Trustees acting as a whole.

5.4.1 General Reserves:

The trustees believe it is good practice to maintain a target general reserve at a minimum of three months of operating expenditure, we are currently maintaining in excess of this level of reserves. This is in order to appropriately bridge any short-term effects and/or negotiate alternative sources of care services that may be required.

5.4.2 Restricted Funds: relate to funds received for specific charity objectives and projects.



Paul Bidwell
Chair of Trustees

ANNUAL ACCOUNTS

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The notes on pages 13 to 20 form part of these financial statements.

Accounts approved by Trustees on 21.10.24...

Signed by one Trustee on behalf of all the Trustees

.....
C. J. JEATER.

AGE CONCERN BRACKNELL FOREST

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the Trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the year ended 31 March 2024.

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

Responsibilities and basis of report

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

Age Concern Bracknell Forest's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow member of the Association of Charity Independent Examiners, which is one of the listed bodies.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Name: K Gomes

Date: 22.10.24

K Gomes FCIE, MAAT
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

AGE CONCERN BRACKNELL FOREST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Income and Endowments from:					
Donations and Legacies	2a	67,268	32,150	99,418	54,427
Charitable Activities	2b	165,816	-	165,816	134,480
Other Income	2c	4,880	-	4,880	1,474
TOTAL		237,964	32,150	270,114	190,381
Expenditure on:					
Charitable Activities	4a	101,824	31,078	132,902	104,830
Other Expenses	4b	71,483	-	71,483	52,304
TOTAL		173,307	31,078	204,385	157,134
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		64,657	1,072	65,729	33,247
NET INCOME/(EXPENDITURE)		64,657	1,072	65,729	33,247
NET MOVEMENT IN FUNDS		64,657	1,072	65,729	33,247
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		143,994	60,103	204,097	170,848
TOTAL FUNDS CARRIED FORWARD		208,651	61,175	269,826	204,097

All of the organisation's operations are classed as continuing.
The notes on pages 13 to 17 form part of these financial statements.

AGE CONCERN BRACKNELL FOREST

BALANCE SHEET AS AT 31 March 2024

	Note	31-Mar-24 Total £	31-Mar-23 Total £
Fixed Assets			
Tangible assets	7	25,685	40,819
Total Fixed Tangible Assets		25,685	40,819
Current Assets			
Debtors	8	5,439	8,328
Cash at bank and in hand	9	249,271	227,447
Total Current Assets		254,710	235,775
Creditors: amounts falling due within one year	10	10,569	72,497
NET CURRENT ASSETS		244,141	163,278
Creditors: amounts falling due in more than 1 yr	11		
NET ASSETS		269,826	204,097
Funds of the CIO			
General Funds	5b	208,651	143,994
Designated	5b	-	-
Restricted Funds	5a	61,175	60,103
Total Funds		269,826	204,097

The financial statements were approved, authorised and signed on their behalf by:

Approved on the :

Signed on their behalf by Trustee :



Print Name : C Jeater

AGE CONCERN BRACKNELL FOREST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Basis of preparation:

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd addition effective 1 January 2019 and with the Charities Act 2011.

The CIO constitutes a public benefit entity as defined by FRS 102

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year error have been identified in the reporting period

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the CIO becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions.

Government Grants

The CIO did not receive any government grants in the reporting period

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Liability Recognition

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

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

AGE CONCERN BRACKNELL FOREST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor CIO to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

No redundancy payments were made during the reporting period.

Deferred income

Deferred income has been included in the accounts.

Creditors

The CIO has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the CIO on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 3 years from the month they are purchased.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

2. ANALYSIS OF INCOME		Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Note					
a) Donations and Legacies					
Donations		7,922	-	7,922	5,933
Grants	3	59,346	32,150	91,496	48,494
		67,268	32,150	99,418	54,427
b) Charitable Activities					
Charges fo Day Centre		157,413	-	157,413	130,276
Community Service		7,654	-	7,654	3,357
Fundraising		-	-	-	5
Sales		749	-	749	842
		165,816	-	165,816	134,480
C) Other Income					
Investment Income		4,880	-	4,880	1,474
		4,880	-	4,880	1,474

AGE CONCERN BRACKNELL FOREST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2024

4. ANALYSIS OF EXPENDITURE

		Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Charitable Activities					
Staff Costs	Note	78,875	18,680	97,555	83,362
Training		120	-	120	-
Meals for Clients		2,815	3,581	6,396	4,581
Utilities & Cleaning		5,591	-	5,591	4,035
Equipment		1,102	-	1,102	1,043
Depreciation	6	2,357	-	2,357	1,765
Event Costs		-	8,817	8,817	3,744
Health & Safety		2,213	-	2,213	1,236
Repairs & Maintenance		4,504	-	4,504	1,816
Marketing		599	-	599	1,979
Printing, Stationery & Consumables		1,114	-	1,114	594
Day Centre Activities and Fees		2,425	-	2,425	675
Volunteer Costs	5	109	-	109	-
		101,824	31,078	132,902	104,830

b) Support Costs

	Note				
Support Staff costs	6	48,158	-	48,158	43,647
Write Off of Leasehold Improvements		12,011	-	12,011	621
IT Costs		663	-	663	479
Telephone		578	-	578	469
Bucklers Hub Costs		2,400	-	2,400	-
Printing, Stationery & Consumables		551	-	551	1,107
Insurance		2,373	-	2,373	1,552
Expenses		728	-	728	90
Bank Fees		-	-	-	3
HR Services		2,772	-	2,772	3,024
Independent Examination		1,249	-	1,249	1,312
		71,483	-	71,483	52,304

AGE CONCERN BRACKNELL FOREST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2024

5. FUNDS ANALYSIS

	Balance 1.4.23 £	Income £	Expenditure £	Transfers £	Closing 31.3.24 £
a) RESTRICTED FUNDS					
AAA	41,959	-	1,243	-	40,716
Afton	-	300	300	-	-
Berks CF 2(Day Centre)	1,305	-	530	-	775
Berks CF 3	-	2,500	1,820	-	680
BFC Grant	781	-	781	-	-
BFC Lottery(Day Centre)	1,000	-	1,000	-	-
Binfield PC	31	-	31	-	-
CGFA	-	9,500	975	-	8,525
Coronation	200	-	200	-	-
Greggs	372	-	372	-	-
Innovation Fund (BFC)	-	17,500	7,381	-	10,119
Involve	4,528	-	4,528	-	-
Lottery	8,239	-	8,239	-	-
Now and Forever	643	-	643	-	-
Older People Consortium	350	-	350	-	-
Percy Bilton	349	-	349	-	-
Seeds of Change	22	-	22	-	-
Tesco	-	1,500	1,140	-	360
Warfield 2 PC	-	850	850	-	-
Winkfield PC	324	-	324	-	-
	60,104	32,150	31,079	-	61,175

b) UNRESTRICTED FUNDS

	Note				
General Funds		143,994	237,964	173,307	208,651
Designated	11	-	-	-	-
		143,994	237,964	173,307	208,651
Total Funds		204,098	270,114	142,228	269,826

6. STAFF COSTS AND NUMBERS

	2024	2023
Wages and Salaries	144,778	125,049

	2024	2023
Average number of employees during the year	10	8

No employee received emoluments of more than £60,000 in this or the previous year

The total employee benefits of the key management personnel of the charity were £31,012.

Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

7. TANGIBLE FIXED ASSETS

		Day Centre Lease £	Fixtures & Fittings £	Computer Equipment £	Total £
EQUIPMENT					
Cost	01-Apr-23	40,400	29,001	10,296	79,697
Additions		-	-	-	-
Disposal		-	-29,001	-	-29,001
Cost at	31-Mar-24	40,400	-	10,296	50,696
Depreciation	01-Apr-23	21,555	16,219	1,104	38,878
Charge		673	6	1,679	2,358
disposal		-	-16,225	-	-16,225
Depreciation at	31-Mar-24	22,228	-	2,783	25,011
Net Book Value	31-Mar-24	18,172	-	7,513	25,685
Net Book Value	01-Apr-23	18,845	12,782	9,192	40,819

AGE CONCERN BRACKNELL FOREST

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2024

8. DEBTORS AND PREPAYMENTS

	Total 2024 £	Total 2023 £
Trade Debtors	4,481	7,170
Prepayments	958	1,158
Accrued Income	-	-
	5,439	8,328

9. CASH AT BANK AND IN HAND

	2024 £	2023 £
Current Account	249,271	227,447
Total	249,271	227,447

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2024 £	Total 2023 £
Accruals and Deferred Income	4,718	71,299
Paye	1,068	1,198
Creditors	4,783	-
	10,569	72,497

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Total 2024 £	Total 2023 £
Within 1 Year	-	-

Accounts



Charitable Incorporated Organisation

Registered Charity Number 1153607

Trustees Report and Accounts
for the year ended
31st March 2023



Bracknell
Forest

CIO Registered Number 1153607
Trustees Report and Accounts
for the year ended: 31st March 2023

Contents

CHARITY INFORMATION	1
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TRUSTEE'S REPORT

1. Introduction and Administration Details	2-3
2. Structure, Governance and Management.....	4
3. Objectives and Activities	5
4. Achievements and Performance.....	6
5. Financial Review	7-8

ANNUAL ACCOUNTS

Statement of Trustees Responsibilities.....	9
Independent Examiners Report to the Trustees of Age Concern Bracknell Forest.....	10
Statement of Financial Activities	111
Balance Sheet as at 31 st March 2023	Error! Bookmark not defined. 12
Notes to the accounts for the year ended 31 st March 2023	13-20

CHARITY INFORMATION

Address	27 Worlds End Hill Forest Park Bracknell Berkshire RG12 0XH
Bankers	Metro Bank 2-24 Farnham Road, Slough SL1 3TA
Independent Examiners	Independent Examiners LTD.
Website	www.ageconcernbracknell.org.uk
Email	info@ageconcernbracknell.org.uk
Telephone	01344 422048
Facebook	https://www.facebook.com/AgeConcernBracknell
Twitter	@AgeConBracknell

INTRODUCTION FROM THE TRUSTEES

Age Concern Bracknell Forest (ACBF) re opened its Day Centre following the pandemic in June 2021. During the current financial period the charity has built on this successful re opening and the number of clients attending and benefitting from the Day Centre services is almost at capacity.

The success and stability of the Day Centre, which is core to the services the charity offers, has enabled ACBF to focus on extending services and organizing and hosting community events and gatherings, which had to be suspended in March 2019. The number of events the charity has organised during this financial period is in excess of the pre pandemic level.

A local voluntary organisation, Ascot Area and Bracknell Alzheimer's (AAA) approached us during the period to take over their operations. AAA specialised in providing a wide range of support such as: Local outings for small groups of people with dementia; support and respite for families and carers. AAA transferred the assets of the organisation to ACBF, to support ongoing services. During the financial period a number of events have been organised utilising the AAA funding.

The Trustees consider that the charity has had a very successful year. The number of grants received in recent years and previous restructuring has enabled the charity to consolidate its financial position, ensuring stability and the provision of future services. ACBF is now in a good position to continue with provision of the charities core services, while extending and providing addition support services to the wider local community.

Contributions and donations to Age Concern Bracknell Forest remain very important to us and allow us to support the elderly living with dementia, their carers and families within our local community. If you would like to donate please open the link below or scan the QR code. Your support is imperative to the work of our charity and very much appreciated.

<https://pay.sumup.io/b2c/Q7WTRV4P>



Leaving money to us in your will can reduce the amount of inheritance tax your heirs will have to pay. It is not necessary to write a new will - a codicil is a document used to make simple changes to an existing will such as a gift to charity or the addition of an executor. If you do decide to leave us a gift, please ensure you use the official charity name, address and registered charity number:

Age Concern Bracknell Forest, 27 World's End Hill, Bracknell RG12 0XH
Charity number 1153607

TRUSTEE'S REPORT

1. Introduction and Administration Details

1.1 Presentation of Report

This report complies with the Charities Act 2011, the charity's constitution and the 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 2015) (as amended for accounting periods commencing from 1 January 2016).

Age Concern Bracknell Forest is a Charitable Incorporated Organisation (CIO), governed according to the Constitution dated 28 June 2013. It was established on 30 August 2013 to take forward the work of the Unincorporated Association (registered charity number 265351). The charity plans to update the Constitution in the next financial period to reflect the work and support the charity now provides to the wider community, the changes will be minimal and have no impact on the day to day running of the charity. The CIO is a small, independent charity and not part of any umbrella body.

1.2 Charitable Incorporated Organisation (CIO) and principal address

The CIO number is 1153607 and the address is:

27 World's End Hill
Forest Park
Bracknell
Berkshire
RG12 0XH

1.3 Names of the Trustees who manage the Charity as at 31 March 2022:

Mr Paul Bidwell - appointed August 2016 (Appointed Chair October 2019)

Mrs Christine Jeater (Treasurer) – appointed May 2019

Mr Tony Lock – appointed May 2019

Mrs Danielle Turner – appointed June 2020

Mr Sanjay Limbachya appointed November 2022

1.4 Name of Chief Executive Officer

The Chief Executive Officer at the 31 March 2023 was Mr. Andrew Eltham.

2. Structure, Governance and Management

2.1 Type of governing document

The charity is governed by its constitution dated 28 June 2013.

2.2 How the charity is constituted

The charity is a Charitable Incorporated Organisation (CIO) 1153607.

2.3 Membership

Membership of the CIO is open to anyone who is interested in furthering its purpose. Applications for membership are made to the Charity primarily at the Annual General Meeting. Membership will be reviewed in the next financial period.

2.4 Committees:

From time to time Trustees delegate their detailed work to committees which meet more frequently to review specific actions/functions in detail, prior to presentation and review by the Trustees. At least one trustee is present and anyone with relevant knowledge and skills can be co-opted.

The current committees are: Policies (standards and procedures); Business and Finance; and Operations. Applications to join the committees are made to ACBF executive management.

2.5 Trustees

There must be at least three trustees, and the maximum number of trustees is 12. Applications to become a trustee are made to the CEO in the first instance.

Appointment of charity trustees

- (i) At every annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire;
- (ii) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

The appointment and retirement of Trustees from the charity will be reviewed in the next financial period.

2.6 Additional governance issues

The Trustee Induction and Code of Practice dated 10th December 2013 is given to all new Trustees.

3. Objectives and Activities

3.1 Objects of the charity set out in its governing document

Our Governing Document states that the Object of the CIO is "to promote the relief of older people in any manner which is now or hereafter may be deemed by law to be charitable in Bracknell Forest Borough, Wokingham Borough and the Royal Borough of Windsor and Maidenhead in the County of Berkshire, in particular by the provision and operation of day care facilities for older people." In the next financial period, we will expand our charity objectives to encompass the wider community within the Bracknell Forest area.

3.2 Summary of the main activities undertaken for the public benefit in relation to these objects:

3.2.1 Day Centre

The Day Centre is open Monday to Friday, 9am to 4pm with a maximum capacity of 17 clients a day.

3.2.2 Information

The charity operates a telephone helpline between 9:00am and 4:00pm (Mon – Fri), which offers information on a wide variety of age-related subjects, and signposts to other organizations where appropriate.

The charity also has a website: www.ageconcernbracknell.org.uk

The charity also has a Facebook page: www.facebook.com/AgeConcernBracknell

The charity has a Twitter account: [@AgeConBracknell](https://twitter.com/AgeConBracknell)

The charity also has an Instagram page: [Age Concern Bracknell Forest \(@ageconcernbracknell\)](https://www.instagram.com/ageconcernbracknell/) • [Instagram photos and videos](#)

3.2.3 Events

The charity launched its Events Strategy in August 2013. The Events Strategy states: *'In addition to providing day care services, our role is to have a presence in the community to assist the informational needs of older people and to provide certain low profit or loss-making services to address their needs.'* The charity has a community presence in the Bullbrook Community Centre and New Priestwood Community Centre. This is part of a wider strategy to roll out more community groups / events across the borough in 2023 - 2024. In addition, the charity organizes monthly outings to a variety of venues.

4. Achievements and Performance

4.1 In the past year, our Day Centre provision has continued to thrive, solidifying our reputation as a recognised provider of excellent day care services for the elderly. Our commitment to offering sessions from Monday to Friday throughout the year has allowed us to consistently support and enhance the lives of our elderly community members. Through a range of engaging activities, social interaction, and personalised care, we have created a warm and welcoming environment that promotes companionship, mental stimulation, and overall well-being.

4.2 The launch of our Community Group provision in the Bullbrook and Priestwood wards has been a remarkable success, with an overwhelming response from the local community. Our presence in these areas has fostered a sense of belonging and provided a space for individuals to connect, share experiences, and build meaningful relationships. The strong and encouraging attendance we have witnessed reflects the positive impact we are making within these communities. By organising various group activities and events, we have further strengthened the bonds between community members, promoting social cohesion and emotional support.

4.3 One of our most significant achievements this year has been the integration of Triple A, a former voluntary group, into the Age Concern Bracknell Forest family. This has allowed us to expand our reach and offerings, re-launching community events and trips for older people. By connecting them with their local community and beyond, we have successfully fostered a sense of inclusion and belonging. Additionally, the launch of our weekend lunch club provision has been met with overwhelming enthusiasm, with the events often being sold out. This expansion of services has ensured that our older population has access to nutritious meals in a sociable setting, promoting overall health and reducing social isolation.

4.4 We are proud to have actively participated in multiple fundraising and awareness events for our charity over the past year. This has raised the profile of our organisation and garnered vital funds to support our programs and services. The past year has been a period of tremendous growth and advancement for our charity, and we owe much of our success to the generous support of various grants.

4.5 One of the most exciting developments has been our investment in cutting-edge technology, providing our members with interactive dementia-friendly tablets. These have opened up a world of possibilities for those living with dementia, offering cognitive stimulation, entertainment, and meaningful engagement. The positive impact of these tablets has been truly heart-warming, as we witness the smiles and newfound enthusiasm among our members.

4.6 We have also focused on creating dementia-friendly spaces to enhance the overall well-being of our community. The transformation of our side garden into a bright and vibrant area has been a labour of love, carefully designed with the specific needs of individuals living with dementia in mind. This safe and sensory-rich environment provides a peaceful retreat for our members.

Link to video: <https://www.youtube.com/watch?v=8d9qBwKk4dk>

5. Financial Review

- 5.1 Financial: The results for the year and financial position are set out in the Statement of Financial Activities on page 11 and the Balance Sheet on page 12. Total incoming resources were £190,381 (2022: £193,701); Resources expended were £157,134 (2022: £127,849). The profit for this year was £33,247 (2022: £65,852). The general reserve excluding tangible assets is now £103,175 (note 12) which equals 7 months of operational expense for 2022/23. The cost of running day care services was £85,339 (2022: £79,270) (note 6).

The level of grants received has decreased by 39% this year due to a reduction in grants to assist with Covid 19 provisions. We continue to submit grant applications where appropriate and have been awarded a number during the financial period.

The Community Services expected from an "Age Concern" charity include distribution of information and the ability to provide support to our clients, families and carers. The provision of these services forms the basis of our costs. This year, the gross cost of those resources was £18,314 (2022: £195) as we have now restarted our community provision.

5.2 Grants Donations and Fundraising

- 5.2.1 Grants: The Charity received grants totalling £48,494. These included grants from:

Berkshire Community Foundation
The National Lottery
Bracknell Forest Council
Arnold Clark
B&Q
Crowdfund
Edward Gostling
Groundworks
Older Peoples Consortium
Seeds of Change
AAA
Involve
Morrisons
Now and Forever
Winkfield Parish Council
Tesco

- 5.2.2 Donations: The Charity received donations totalling £5,933.

- 5.2.3 Donations in lieu of flowers: The Charity continues to benefit from the generosity of families and friends who make donations in memory of loved ones instead of giving flowers at funerals.

5.3 Risk Management

We have restructured and have made operational changes to make the charity more effective. These initiatives resulted in long term operational cost savings.

Ensuring our organisation stays up to date with any regulatory changes affecting both our employees and clients, as well as ensuring our employees have the appropriate information and guidance to perform their duties is essential.

Our employees are a vital part of the organization. Ensuring they are both trained and motivated is key to the ongoing success of the charity, as well as making sure that we have sufficient levels of staffing at all times to meet the needs of our clients. During this financial year we carried out a full review of our operational staffing levels as we planned the re-opening of our Day Centre.

The charity has committed to developing a five year business plan which will be implemented from 2023 mapping out the charities aims and objectives.

5.4 Reserves Policy

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted funds and tangible fixed assets. Transfers to and from funds are authorized by the Trustees acting as a whole.

5.4.1 General Reserves:

The trustees believe it is good practice to maintain a target general reserve at a minimum of three months of operating expenditure, we are currently maintaining in excess of this level of reserves. This is in order to appropriately bridge any short-term effects and/or negotiate alternative sources of care services that may be required.

5.4.2 Restricted Funds: relate to funds received for specific charity objectives and projects.

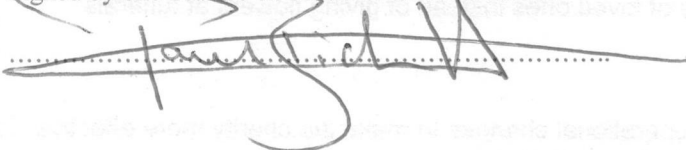


**Paul Bidwell
Chair of Trustees**

The notes on pages 13 to 20 form part of these financial statements.

Accounts approved by Trustees on 9/2/2024

Signed by one Trustee on behalf of all the Trustees



ANNUAL ACCOUNTS

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Age Concern Bracknell Forest on the accounts for the year ended 31st March 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 31st January 2024

**Statement of Financial Activities
Including Income and Expenditure Account
For the Year Ended 31 March 2023**

		2023	2023	2023	Restated 2022
	Notes	Unrestricted	Restricted	Total	Total
		£	£	£	£
Income From:					
Grants and Donations	3	6,874	47,553	54,427	84,056
Charitable Trading	4	134,480	-	134,480	109,052
Interest Received		1,474	-	1,474	593
TOTAL INCOMING RESOURCES		142,828	47,553	190,381	193,701
Expenditure on:					
Charitable Activities	6	157,134	-	157,134	127,849
Net Income/Expenditure before investments		(14,306)	47,533	33,247	65,852
Transfer Between Funds		30,947	(30,947)	-	-
Net movement in funds		16,641	16,606	33,247	65,852
Prior Year Adjustment					2
Fund Balances 1 April 2022		127,353	43,497	170,850	104,996
Fund Balances 31 March 2023		143,994	60,103	204,097	170,850

The Statement of financial actives includes all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

	Notes	2023		Restated 2022	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		40,819		33,447
Current Assets					
Debtors	10	8,328		7,851	
Cash at Bank and in Hand		227,447		183,208	
		235,775		191,059	
Creditors					
Amounts falling due within one year	11	(72,497)		(53,656)	
NET CURRENT ASSETS			<u>163,278</u>		<u>137,403</u>
TOTAL ASSETS LESS LIABILITIES			<u>204,097</u>		<u>170,850</u>
CHARITY FUNDS					
Restricted Funds			60,103		43,497
Unrestricted Funds			<u>143,994</u>		<u>127,353</u>
TOTAL CHARITY FUNDS			<u>204,097</u>		<u>170,850</u>

The notes on pages 13 to 20 form part of these financial statements.

Accounts approved by Trustees on 9.2.24:

Signed by one trustee on behalf of all the trustees



Christine Jeater - Treasurer

Notes to the accounts for the year ended 31st March 2023

1. Accounting Policies

Charity information

Age Concern Bracknell Forest is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The principal address is 27 Worlds End Hill, Bracknell, Berkshire RG12 OXH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from local government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised —please refer to the trustees' annual report for more information about their contribution.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Day Centre Lease	Straight Line over the 60month term of the lease
Fixtures and fittings	20% reducing balance
Computer Equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers, amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the contractual obligations expire or are discharged or cancelled.

1.9 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Analysis of Income

	Unrestricted £	Restricted £	2023 Total £	2022 £
a. Grants and donations				
Donations and gifts	5,933	-	5,933	4,580
General Grants	941	47,553	48,494	79,476
Total	6,874	47,553	54,427	84,056

Analysis of Grant and Donation Receipts

Berkshire Community Foundation	-	3,695	3,695	5,079
Lottery	-	6,415	6,415	44,539
Waitrose	-	-	-	2,443
Bracknell Forest Council	-	1,409	1,409	19,662
Shanley	-	-	-	192
Donations	5,933	-	5,933	4,580
Arnold Clark	-	235	235	765
Austin & Hope	-	-	-	1,000
B&Q	-	100	100	3,900
Crowdfund	-	-	-	239
Edward Gostling	-	4,569	4,569	431
Groundworks	-	8	8	492
Older Peoples' Consortium	-	889	889	262
Rank	-	-	-	300
Seeds of Change	-	206	206	172
AAA	-	4,120	4,120	-
Involve	-	15,332	15,332	-
Morrisons	-	5,442	5,442	-
Now & Forever	-	3,957	3,957	-
Winkfield parish Council	-	1,176	1,176	-
Tesco	941	-	941	-
Total	6,874	47,553	54,427	84,056

4. Income from Charitable Trading

	Unrestricted	Restricted	Total 2023	Total 2022
Charges for Day Centre	130,276	-	130,276	108,926
Community Services	3,357	-	3,357	-
Fundraising	5	-	5	-
Sales	842	-	842	126
Total	134,480	-	134,480	109,052

5. Income from Investments

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
Interest	1,474	-	1,474	593
	<u>1,474</u>	<u>-</u>	<u>1,474</u>	<u>593</u>

6. Analysis of Expenditure

	Day Centre Costs	Community Services Costs	Admin Costs	2023	2022
	£	£	£	£	£
Staff costs	67,365	14,212	43,878	125,455	88,117
Training	-	-	-	-	-
Meals for clients	4,541	-	-	4,541	4,581
Cleaning, Utilities	4,035	-	-	4,035	4,303
Equipment	1,043	-	-	1,043	5,438
Depreciation	1,765	-	-	1,765	701
Expenses	-	4,102	90	4,192	298
Health & Safety	1,236	-	-	1,236	3,836
Repairs & Maintenance	1,384	-	432	1,816	3,812
IT Costs	-	-	479	479	784
Marketing	411	-	1,568	1,979	6,173
Telephone	-	-	469	469	327
Rent	-	-	-	-	450
Printing, stationery & consumables	2,839	-	676	3,515	3,229
Insurance	-	-	1,552	1,552	719
Bank Fees	-	-	3	3	2
HR Services	-	-	3,024	3,024	3,024
Write Offs	720	-	-	720	1,242
Accountancy	-	-	1,312	1,312	655
Total	85,339	18,314	53,482	157,134	127,849

7. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No material transactions took place between the charity and a trustee or any person connected with them.

8. Employees

Average No employees during the year	2023	2022
Caring services	6	4
Administration	2	2
	<u>10</u>	<u>6</u>

Employment costs

	2023 £	2022 £
Wages and salaries	<u>125,049</u>	<u>87,968</u>

The total employee benefits of the key management personnel of the charity were £25,165.

There were no employees whose annual remuneration was £60,000 or more.

Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

9. Tangible fixed assets

	Day Centre Lease	Fixtures and fittings	Computer Equipment	Total
Cost				
At 1 April 2022	<u>40,400</u>	<u>29,001</u>	<u>1,159</u>	<u>70,560</u>
Additions / Disposals	-	-	9,137	9,137
As at 31 March 2023	<u>40,400</u>	<u>29,001</u>	<u>10,296</u>	<u>79,697</u>
Depreciation and impairment				
As at 1 April 2022	<u>20,882</u>	<u>16,212</u>	<u>19</u>	<u>37,113</u>
Depreciation charged during the year	673	7	1,085	1,765
As at 31 March 2023	<u>21,555</u>	<u>16,219</u>	<u>1,104</u>	<u>38,878</u>
Carrying amount				
As at 31 March 2023	<u>18,845</u>	<u>12,782</u>	<u>9,192</u>	<u>40,819</u>
As at 31 March 2022	<u>19,518</u>	<u>12,789</u>	<u>1,140</u>	<u>33,447</u>

10. Debtors

	2023 £	2022 £
Amounts Falling due within 1 year		
Trade Debtors	7,170	6,931
Prepayments and accrued income	1,158	920
Amounts falling due after more than one year		
Prepayments and accrued income	-	-
	8,328	7,851

11. Creditors

	2023 £	2022 £
Amounts falling due within 1 year		
Other taxation and social security	1,198	1,173
Payments received on account	-	-
Accrual and deferred income	71,299	52,483
	72,497	53,656

12. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Total £
Fund balances at 31 March 2023 are represented by			
Tangible assets	40,819	-	40,819
Current assets / liabilities	103,175	60,103	163,278
	143,994	60,103	204,097

13. Cash at bank and in hand

	2023 £	2022 £
Cash at bank and in hand	227,447	183,208
Total	<u>227,447</u>	<u>183,208</u>

14. Operating Lease Commitments

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2023 £	2022 £
Within 1 year	624	624
Between two and five years	520	1,144
	<u>1,144</u>	<u>1,768</u>

Accounts



Charitable Incorporated Organisation

Registered Charity Number 1153607

Trustees Report and Accounts

for the year ended

31st March 2022

Contents

CHARITY INFORMATION	1
TRUSTEE'S REPORT	
1. Introduction and Administration Details	2-3
2. Structure, Governance and Management	4
3. Objectives and Activities	5
4. Achievements and Performance	5-6
5. Financial Review	7-8
ANNUAL ACCOUNTS	
Statement of Trustees Responsibilities	9
Independent Examiners Report to the Trustees of Age Concern Bracknell Forest	10
Statement of Financial Activities	11
Balance Sheet as at 31 st March 2022	12
Notes to the accounts for the year ended 31 st March 2022	13-20

CHARITY INFORMATION

Address	27 Worlds End Hill Forest Park Bracknell Berkshire RG12 0XH
Bankers	Metro Bank 2-24 Farnham Road, Slough SL1 3TA
Independent Examiners	Independent Examiners LTD.
Website	www.ageconcernbracknell.org.uk
Email	info@ageconcernbracknell.org.uk
Telephone	01344 422048
Facebook	https://www.facebook.com/AgeConcernBracknell
Twitter	@AgeConBracknell

INTRODUCTION FROM THE TRUSTEES

Age Concern Bracknell Forest (ACBF) embarked on its journey to reopen its services following the global pandemic and subsequent lockdowns. The charity's primary focus is to provide a Day Centre facility for the elderly within the Bracknell Forest area. In addition to this we organize and host community events / gatherings. Following Government guidelines ACBF closed its Day Centre on 20th March 2020. ACBF did not resume any operational services until June 2021. In June 2021, the charity began a phased re-opening of its Day Centre as the global pandemic eased and vaccination programmes were rolled out to the public. Due to ongoing restrictions community events were not restarted in this accounting period.

Providing Day Care is a key component of the support service we offer local elderly people, their carers and families. There is no known cure for dementia. The requirement for care is therefore for the long-term maintenance and monitoring of the person with dementia and relief for the carers. With the reduction of Day Care facilities in the area, maintaining the service we offer is crucial.

Over the past year ACBF received £84,056 in grants and donations, this represents an increase of £46,641 from prior year. This increase is largely attributable to the provision of grants as a result of Covid-19 and supported grants to enable the charity to re-open. It is imperative for the long-term stability of the charity that we continue to review our structure and cost base as well as endeavour to secure funding from alternative sources, such as Lottery Funding. This will be a focus of the next financial period.

A gift to Age Concern Bracknell Forest could make a real difference to our ability to support and provide care to the elderly with dementia in the local area. Please follow the below link, or scan the QR code to donate to the charity.

<https://pay.sumup.io/b2c/Q7WTRV4P>



Also, leaving money to us in your will can reduce the amount of inheritance tax your heirs will have to pay. It is not necessary to write a new will - a codicil is a document used to make simple changes to an existing will such as a gift to charity or the addition of an executor. If you do decide to leave us a gift, please ensure you use the official charity name, address and registered charity number:

Age Concern Bracknell Forest, 27 World's End Hill, Bracknell RG12 0XH
Charity number 1153607

TRUSTEE'S REPORT

1. Introduction and Administration Details

1.1 Presentation of Report

This report complies with the Charities Act 2011, the charity's constitution and the 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 2015) (as amended for accounting periods commencing from 1 January 2016).

Age Concern Bracknell Forest is a Charitable Incorporated Organisation (CIO), governed according to the Constitution dated 28 June 2013. It was established on 30 August 2013 to take forward the work of the Unincorporated Association (registered charity number 265351). The CIO is a small, independent charity and not part of any umbrella body.

1.2 Charitable Incorporated Organisation (CIO) and principal address

The CIO number is 1153607 and the address is:

27 World's End Hill
Forest Park
Bracknell
Berkshire
RG12 0XH

1.3 Names of the Trustees who manage the Charity:

At 31 March 2022:

Mr Paul Bidwell - appointed August 2016 (Appointed Chair October 2019)

Mrs Christine Jeater (Treasurer) – appointed May 2019

Mr Tony Lock – appointed May 2019

Mrs Danielle Turner – appointed June 2020

1.4 Name of Chief Executive Officer

The Chief Executive Officer at the 31 March 2022 was Mr. Andrew Eltham.

2. Structure, Governance and Management

2.1 Type of governing document

The charity is governed by its constitution dated 28 June 2013.

2.2 How the charity is constituted

The charity is a Charitable Incorporated Organisation (CIO) 1153607.

2.3 Membership

Membership of the CIO is open to anyone who is interested in furthering its purpose. Applications for membership are made to the Charity primarily at the Annual General Meeting.

2.4 Committees:

From time to time Trustees delegate their detailed work to committees which meet more frequently to review specific actions/functions in detail, prior to presentation and review by the Trustees. At least one trustee is present and anyone with relevant knowledge and skills can be co-opted.

The current committees are: Policies (standards and procedures); Business and Finance; and Operations. Applications to join the committees are made to ACBF executive management.

2.5 Trustees

There must be at least three trustees, and the maximum number of trustees is 12. Applications to become a trustee are made to the CEO in the first instance.

Appointment of charity trustees

- (i) At every annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire;
- (ii) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot;

2.6 Additional governance issues

The Trustee Induction and Code of Practice dated 10th December 2013 is given to all new Trustees.

3. Objectives and Activities

3.1 Objects of the charity set out in its governing document

Our Governing Document states that the Object of the CIO is "to promote the relief of older people in any manner which is now or hereafter may be deemed by law to be charitable in Bracknell Forest Borough, Wokingham Borough and the Royal Borough of Windsor and Maidenhead in the County of Berkshire, in particular by the provision and operation of day care facilities for older people."

3.2 Summary of the main activities undertaken for the public benefit in relation to these objects:

3.2.1 Day Centre

The Day Centre re-opened on the 1st June 2021, initially providing 15 places, four days a week, Tuesday to Friday 9.00 am to 4.00 pm. Targeted to elderly people suffering with loneliness and isolation and those with mild to moderate dementia. The Day Centre is closed on public bank holidays. This offer increased to five days per week (Mon – Fri) from January 2022.

3.2.2 Information

The charity operates a telephone helpline between 9:00am and 4:00pm (Mon – Fri), which offers information on a wide variety of age-related subjects, and signposts to other organizations where appropriate.

The charity also has a website: www.ageconcernbracknell.org.uk

The charity also has a Facebook page: www.facebook.com/AgeConcernBracknell

The charity has a Twitter account: [@AgeConBracknell](https://twitter.com/AgeConBracknell)

The charity also has a Instagram page: [Age Concern Bracknell Forest \(@ageconcernbracknell\) • Instagram photos and videos](https://www.instagram.com/ageconcernbracknell/)

3.2.3 Events

The charity launched its Events Strategy in August 2013. The Events Strategy states: *'In addition to providing day care services, our role is to have a presence in the community to assist the informational needs of older people and to provide certain low profit or loss-making services to address their needs.'* Due to the pandemic our community work was placed on hold for the accounting period. In June, 2022 the charity resumed its community presence in the Bullbrook Community Centre and New Priestwood Community Centre. This is part of a wider strategy to roll out more community groups / events across the borough in 2022 - 2023.

4. Achievements and Performance

4.1 Whilst the charity remained closed for some of the accounting period, many achievements were made. ACBF continued to offer information, advice and signposting via telephone / email to local residents.

ACBF was able to recruit a new, highly skilled team to re-open our Day Centre provision and utilize new training packages to ensure the staff working for the charity had up-to-date CPD accredited training.

ACBF was able to showcase the newly re-furbished Day Centre, including immersive dementia friendly wall-art which was fully installed throughout the Day Centre improving its offer and accessibility. Other internal improvements were achieved including the creation of a multi-media cinema room. The charity also utilized a redundant space as a fully working kitchen to allow the charity to offer cooked food to members inhouse, instead of using a costly external food supplier. The response from service users has been extremely positive. It has provided talking points, memory triggers and become a unique part of how some of the service users navigate the building.

ACBF re-opened its Day Centre with capacity to offer 60 placements per week (Tuesday – Friday). This enabled the charity to comply with Covid-19 restrictions and create a safe environment for those using the service. ACBF increased its capacity to offer 75 placements per week in January 2022 by opening the centre on Mondays. This meant the charity was able to offer the local community a larger provision.

ACBF worked collaboratively with the local authority and neighboring care providers to create a peer support network (known as the Bracknell Forest Consortium) to ensure services are promoted and accessible to the community collaboratively.

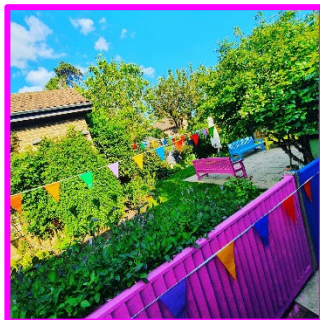
ACBF created a new promotional video showcasing the charities work, making it easier to promote its services and engage local professionals / residents.

Link to video:

<https://www.youtube.com/watch?v=8d9qBwKk4dk>

ACBF invested in marketing the charity to ensure we could have the widest reach within the community, including adverts, news articles, postcards and posters. This was in conjunction with online / social media targeted marketing.

ACBF transformed its garden areas to be more user friendly and add to the offer at the Day Centre.



ACBF undertook a number of fundraising events such as; Ascot Racecourse, Garden Centres, Public Events to raise money for the charity.

ACBF has been successful in bringing on board a strong team of local volunteers to support our charitable efforts post pandemic.

Social Impact:

A significant, positive change that addresses a pressing social challenge. Creating social impact is the result of a deliberate set of activities with a goal matching this definition.



17,640

Hours of placements for older people offered which in turn provides the same number of hours respite for carers / families.



1,170

Hours of volunteering undertaken by local volunteers.



920+

Calls on average taken for signposting and information within the local community.

Bringing people together, ending loneliness and isolation.

www.ageconcernbracknell.org.uk

Telephone: 01344 422048

Email: info@ageconcernbracknell.org.uk

5. Financial Review

- 5.1 Financial: The results for the year and financial position are set out in the Statement of Financial Activities on page 11 and the Balance Sheet on page 12. Total incoming resources were £193,701 (2021: £38,122); Resources expended were £127,849 (2021: £60,483). The profit for this year was £65,852 (2021: deficit £22,361). The general reserve excluding tangible assets is now £106,629 (note 13) which equals 10 months of operational expense for 2021/22.

The cost of running day care services was £79,270 (2020: £30,017) (note 6).

The level of grants received has increased by 125% for this year due to the significant effect of the pandemic, resulting in greater grant availability. The Day Centre was closed for the first 2 months as a result of Government guidelines and restrictions relating to Coronavirus.

The Community Services expected from an "Age Concern" charity include distribution of information and the ability to provide support to our clients, families and carers. The provision of these services forms the basis of our costs. This year, the gross cost of those resources was £195 (2020: £189) due to the service being suspended for the year.

5.2 Grants Donations and Fundraising

- 5.2.1 Grants: The Charity received grants totalling £79,476. These included grants from:

Berkshire Community Foundation
The National Lottery
Waitrose
Bracknell Forest Council
Shanley
Arnold Clark
Austin and Hope
B&Q
Crowdfund
Edward Gostling
Groundworks
Older Peoples Consortium
Rank
Seeds of Change

- 5.2.2 Donations: The Charity received donations totalling £4,580.

- 5.2.3 Donations in lieu of flowers: The Charity continues to benefit from the generosity of families and friends who make donations in memory of loved ones instead of giving flowers at funerals.

5.3 Risk Management

We have restructured and have made operational changes to make the charity more effective. These initiatives resulted in long term operational cost savings.

Ensuring our organisation stays up to date with any regulatory changes affecting both our employees and clients, as well as ensuring our employees have the appropriate information and guidance to perform their duties is essential.

Our employees are a vital part of the organization. Ensuring they are both trained and motivated is key to the ongoing success of the charity, as well as making sure that we have sufficient levels of staffing at all times to meet the needs of our clients. During this financial year we carried out a full review of our operational staffing levels as we planned the re-opening of our Day Centre.

The charity has committed to developing a 5 – year business plan which will be implemented from 2023 mapping out the charities aims and objectives moving forward.

5.4 Reserves Policy

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted funds and tangible fixed assets. Transfers to and from funds are authorized by the Trustees acting as a whole.

5.4.1 General Reserves:

The trustees believe it is good practice to maintain a target general reserve at three months of operating expenditure, we are currently maintaining this level of reserves. This is in order to appropriately bridge any short-term effects and/or negotiate alternative sources of care services that may be required.

5.4.2 Restricted Funds: relate to funds received for specific charity objectives and projects.

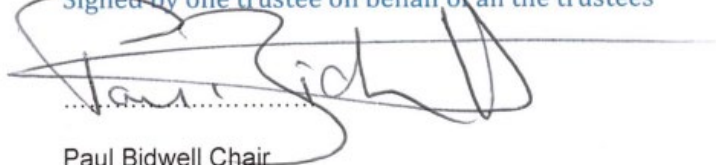


Paul Bidwell
Chair of Trustees

The notes on pages 13 to 20 form part of these financial statements.

Accounts approved by Trustees on 7.11.22

Signed by one trustee on behalf of all the trustees

A handwritten signature in black ink, appearing to read 'Paul Bidwell', written over a horizontal line.

Paul Bidwell Chair

ANNUAL ACCOUNTS

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the year ended 31/03/2022.

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

Responsibilities and Basis of Report

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed



Name K Gomes MAAT

Date: 21.11.22

Independent Examiners Ltd
Unit 2
The Broadfields Business Centre
Delling Lane
Bosham
PO18 8NF

Statement of Financial Activities
Including Income and Expenditure Account
For the Year Ended 31 March 2020

	Notes	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Income From:					
Grants and Donations	3	53,279	30,777	84,056	37,415
Charitable Trading	4	109,052	-	109,052	0
Interest Received		593	-	593	707
TOTAL INCOMING RESOURCES		162,924	30,777	193,701	38,122
Expenditure on:					
Charitable Activities	6	127,849	-	127,849	60,483
Net Income/Expenditure before investments		35,075	30,777	65,852	(22,361)
Transfer Between Funds		8,309	(8,309)	-	-
Net movement in funds		43,384	22,468	65,852	(22,361)
Fund Balances 1 April 2021		83,967	21,029	104,996	124,305
Fund Balances 31 March 2022		127,351	43,497	170,848	104,996

The Statement of financial actives includes all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	9	33,446	32,988
Current Assets			
Debtors	11	7,851	953
Cash at Bank and in Hand		183,208	94,947
		191,059	95,900
Creditors			
Amounts falling due within one year	12	(53,656)	(23,892)
NET CURRENT ASSETS		<u>137,403</u>	<u>72,008</u>
TOTAL ASSETS LESS LIABILITIES		<u>170,848</u>	<u>104,996</u>
CHARITY FUNDS			
Restricted Funds		43,497	21,029
Unrestricted Funds		<u>127,351</u>	<u>83,966</u>
TOTAL CHARITY FUNDS		<u>170,848</u>	<u>104,996</u>

The notes on pages 13 to 20 form part of these financial statements.

Accounts approved by Trustees on 7.11.22
Signed by one trustee on behalf of all the trustees



Christine Jeater - Treasurer

Notes to the accounts for the year ended 31st March 2022**1. Accounting Policies**

Charity information

Age Concern Bracknell Forest is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The principal address is 27 Worlds End Hill, Bracknell, Berkshire RG12 OXH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from local government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised —please refer to the trustees' annual report for more information about their contribution.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Day Centre Lease	Straight Line over the 60month term of the lease
Fixtures and fittings	20% reducing balance
Computer Equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers, amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Analysis of Income

	Unrestricted £	Restricted £	2022 Total £	2021 £
a. Grants and donations				
Donations and gifts	4,580	-	4,580	2,127
General Grants	48,699	30,777	79,476	35,564
Total	53,279	30,777	84,056	37,415

ai. Analysis of Grant and Donation Receipts

Co-op	-	-	-	2,210
Binfield Parish Council	-	-	-	269
Berkshire Community Foundation	-	5,079	5,079	421
Lottery	29,079	15,460	44,539	209
Waitrose	-	2,443	2,443	2,557
Bracknell Forest Council	19,620	43	19,662	26,815
Shanley	-	192	192	808
Thames Valley Police	-	-	-	2,000
Donations	4,580	-	4,580	2,127
Arnold Clark	-	765	765	-
Austin & Hope	-	1,000	1,000	-
B&Q	-	3,900	3,900	-
Crowdfund	-	239	239	-
Edward Gostling	-	431	431	-
Groundworks	-	492	492	-
Older Peoples' Consortium	-	262	262	-
Rank	-	300	300	-
Seeds of Change	-	172	172	-
Total	53,297	30,777	84,056	37,415

4. Income from Charitable Trading

	Unrestricted	Restricted	Total 2022	Total 2021
Charges for Day Centre	108,926	-	108,926	-
Community Services	-	-	-	-
Fundraising	-	-	-	-
Sales	126	-	126	-
Total	109,052	-	109,052	-

5. Income from Investments	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
Interest	593	-	593	707
	<u>593</u>	<u>-</u>	<u>593</u>	<u>707</u>

6. Analysis of Expenditure

	Day Centre Costs	Community Services Costs	Admin Costs	2022	2021
	£	£	£	£	£
Staff costs	49,567	-	38,550	88,117	29,246
Training	-	-	-	-	515
Meals for clients	4,581	-	-	4,581	-
Cleaning, Utilities	4,917	-	(614)	4,303	3,217
Equipment	5,438	-	-	5,438	7,692
Depreciation	701	-	-	701	3,159
Expenses	21	195	82	298	612
Health & Safety	3,836	-	-	3,836	6,777
Repairs & Maintenance	3,812	-	156	3,968	573
IT Costs	-	-	784	784	1,006
Marketing	2,135	-	4,039	6,173	-
Telephone	-	-	327	327	325
Rent	-	-	450	450	250
Printing, stationery & consumables	3,021	-	208	3,229	1,603
Insurance	-	-	719	719	1,327
Bank Fees	-	-	2	2	26
HR Services	-	-	3,024	3,024	2,772
Write Offs	1,242	-	-	1,242	-
Accountancy	-	-	655	655	1,383
Total	<u>79,270</u>	<u>195</u>	<u>48,383</u>	<u>127,849</u>	<u>60,483</u>

7. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No material transactions took place between the charity and a trustee or any person connected with them.

8. Employees

Avg No employees during the year	2022	2021
Caring services	4	4
Administration	2	2
Community Services	-	-
	<u>6</u>	<u>6</u>

Employment costs

	2022 £	2021 £
Wages and salaries	<u>87,968</u>	<u>29,246</u>

The total employee benefits of the key management personnel of the charity were £24,752.

There were no employees whose annual remuneration was £60,000 or more.

Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

9. Tangible fixed assets

	Day Centre Lease	Fixtures and fittings	Computer Equipment	Total
Cost				
At 1 April 2021	<u>40,400</u>	<u>29,001</u>	<u>-</u>	<u>69,401</u>
Additions / Disposals	-	-	1,159	1,159
As at 31 March 2022	<u>40,400</u>	<u>29,001</u>	<u>1,159</u>	<u>70,560</u>
Depreciation and impairment				
As at 1 April 2021	<u>20,208</u>	<u>16,205</u>	<u>-</u>	<u>36,413</u>
Depreciation charged during the year	673	9	19	701
As at 31 March 2022	<u>20,881</u>	<u>16,214</u>	<u>19</u>	<u>37,114</u>
Carrying amount				
As at 31 March 2022	<u>19,519</u>	<u>12,787</u>	<u>1,140</u>	<u>33,446</u>
As at 31 March 2021	<u>20,192</u>	<u>12,796</u>	<u>-</u>	<u>32,988</u>

10. Debtors

	2022 £	2021 £
Amounts Falling due within 1 year		
Trade Debtors	6,931	-
Prepayments and accrued income	920	953
Amounts falling due after more than one year		
Prepayments and accrued income	-	-
	7,851	953

11. Creditors

	2022 £	2021 £
Amounts falling due within 1 year		
Other taxation and social security	1,173	535
Payments received on account	-	-
Accrual and deferred income	52,483	23,357
	53,656	23,892

12. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Total £
Fund balances at 31 March 2022 are represented by			
Tangible assets	33,446	-	33,446
Current assets / liabilities	106,629	30,777	137,402
	140,071	30,777	170,848

13. Cash at bank and in hand

	2022	2021
	£	£
Short term deposits	-	-
Cash at bank and in hand	183,208	94,947
Other	-	-
Total	<u>183,208</u>	<u>94,947</u>

14. Operating Lease Commitments

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2022	2021
	£	£
Within 1 year	624	624
Between two and five years	<u>1,144</u>	<u>1,612</u>
	<u>1,768</u>	<u>2,236</u>

Accounts



Charitable Incorporated Organisation

Registered Charity Number 1153607

Trustees Report and Accounts

for the year ended

31st March 2021

Contents

CHARITY INFORMATION.....	1
TRUSTEE'S REPORT	
1. Introduction and Administration Details	2-3
2. Structure, Governance and Management	4
3. Objectives and Activities	5
4. Achievements and Performance	5-6
5. Financial Review.....	6-7
ANNUAL ACCOUNTS	
Statement of Trustees Responsibilities.....	8
Independent Examiners Report to the Trustees of Age Concern Bracknell Forest.....	9
Statement of Financial Activities	10
Balance Sheet as at 31 st March 2021	Error! Bookmark not defined.
Notes to the accounts for the year ended 31 st March 2021	12-19

CHARITY INFORMATION

Address	27 Worlds End Hill Forest Park Bracknell Berkshire RG12 0XH
Bankers	Metro Bank 116 – 118 Peascod Street Windsor SL4 1DP
Independent Examiners	Independent Examiners LTD.
Website	www.ageconcernbracknell.org.uk
Email	info@ageconcernbracknell.org.uk
Telephone	01344 428074
Facebook	https://www.facebook.com/AgeConcernBracknell
Twitter	@AgeConBracknell

INTRODUCTION FROM THE TRUSTEES

Age Concern Bracknell Forest (ACBF) has faced a number of challenges during this financial year. ACBF primary focus has been to provide a Day Centre for the elderly within the Bracknell Forrest area, in addition to this we organized and hosted community events. Following Government guidelines regarding the pandemic ACBF closed its Day Centre on 20th March 2020. The community events ceased towards the end of March 2020. Many pre-planned fundraising activities were also postponed or cancelled as a result of the closures.

In normal years the charities day to day operations are largely funded by income from the Day Centre activities and supported by revenue from grants and donations. The charity has been without any operational income since March 2020. During this period the charity relied completely on revenue from grants and donations.

We reacted promptly to the government regulations and guidelines to safeguard both our clients and our workforce. We took appropriate action to reduce our cost base where available.

We conducted an initial consultation process for the Day Centre team and administration / community teams making a small number of redundancies. The remaining Day Centre staff and the Executive Officer were immediately furloughed. However, when it became clear that we would not be able to open during the year we took the difficult decision to enter into a second period of Consultation which resulted in making the remaining Day Centre care team redundant. This action was not taken lightly, but we felt this was imperative to protect the assets of and the long-term prospects of the charity. The Charity provides a vital service to the community. Our part time Finance Officer has continued in employment to administer the day to day running of the charity. The Trustees have remained in close contact with the Executive and Finance Officer, generally via remote meetings.

Providing Day Care is a key component of the support service we offer elderly local people, their carers and families. There is no known cure for dementia. The requirement for care is therefore for the long-term maintenance and monitoring of the person with dementia and relief for the carers. With the reduction of Day Care facilities in the area, maintaining the service we offer is crucial. The Day Centre reopened on the 1 June 2021.

We also try to reach out to older members of the community and provide events, i.e. Priestwood Community Centre. These events are always well attended and provide a valuable service. We are reviewing when we will be able to run community events again.

Over the past year ACBF received 37,415 in grants and donations, this represents an increase of £16,995 from prior year. This increase is largely attributable to the provision of grants as a result of Covid-19. It is imperative for the long-term stability of the charity that we continue to review our structure and cost base as well as endeavour to secure funding from alternative sources, such as Lottery Funding. This will be a focus of the next financial period.

A gift to Age Concern Bracknell Forest could make a real difference to our ability to support and provide care to the elderly with dementia in the local area. A one off or monthly donation can be made via Virgin Giving:

www.ageconcernbracknell.org.uk/support.php

Also, leaving money to us in your will can reduce the amount of inheritance tax your heirs will have to pay. It is not necessary to write a new will - a codicil is a document used to make simple changes to an existing will such as a gift to charity or the addition of an executor. If you do decide to leave us a gift, please ensure you use the official charity name, address and registered charity number:

Age Concern Bracknell Forest, 27 World's End Hill, Bracknell RG12 0XH
Charity number 1153607

TRUSTEE'S REPORT

1. Introduction and Administration Details

1.1 Presentation of Report

This report complies with the Charities Act 2011, the charity's constitution and the 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 2015) (as amended for accounting periods commencing from 1 January 2016).

Age Concern Bracknell Forest is a Charitable Incorporated Organisation (CIO), governed according to the Constitution dated 28 June 2013. It was established on 30 August 2013 to take forward the work of the Unincorporated Association (registered charity number 265351). The CIO is a small, independent charity and not part of any umbrella body.

1.2 Charitable Incorporated Organisation (CIO) and principal address

The CIO number is 1153607 and the address is:

27 World's End Hill
Forest Park
Bracknell
Berkshire
RG12 0XH

1.3 Names of the Trustees who manage the Charity:

At 31 March 2021:

Mr Paul Bidwell - appointed August 2016 (Appointed Chair October 2019)

Mrs Christine Jeater (Treasurer) – appointed May 2019

Mr Tony Lock – appointed May 2019

Mrs Danielle Turner – appointed June 2020

Mrs Janet Thomas – resigned November 2020

1.4 Name of Chief Executive Officer

The Chief Executive Officer at the 31 March 2021 was Mr. Andrew Eltham.

2. Structure, Governance and Management

2.1 Type of governing document

The charity is governed by its constitution dated 28 June 2013.

2.2 How the charity is constituted

The charity is a Charitable Incorporated Organisation (CIO) 1153607.

2.3 Membership

Membership of the CIO is open to anyone who is interested in furthering its purpose. Applications for membership are made to the Charity primarily at the Annual General Meeting.

2.4 Committees:

From time to time Trustees delegate their detailed work to committees which meet more frequently to review specific actions/functions in detail, prior to presentation and review by the Trustees. At least one trustee is present and anyone with relevant knowledge and skills can be co-opted.

The current committees are: Policies (standards and procedures); Business and Finance; and Operations. Applications to join the committees are made to ACBF executive management.

2.5 Trustees

There must be at least three trustees, and the maximum number of trustees is 12. Applications to become a trustee are made to the CEO in the first instance.

Appointment of charity trustees

- (i) At every annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire;
- (ii) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot;

2.6 Additional governance issues

The Trustee Induction and Code of Practice dated 10th December 2013 is given to all new Trustees.

3. Objectives and Activities

3.1 Objects of the charity set out in its governing document

Our Governing Document states that the Object of the CIO is "to promote the relief of older people in any manner which is now or hereafter may be deemed by law to be charitable in Bracknell Forest Borough, Wokingham Borough and the Royal Borough of Windsor and Maidenhead in the County of Berkshire, in particular by the provision and operation of day care facilities for older people."

3.2 Summary of the main activities undertaken for the public benefit in relation to these objects:

3.2.1 Day Centre

The Day Centre plans to re-open on the 1 June 2021, initially providing 15 places four days a week, Tuesday to Friday 9.00 am to 4.00 pm for people with mild to moderate dementia. The Day Centre is closed on public bank holidays and three designated days over Christmas and New Year.

3.2.2 Information

The charity operates a telephone helpline between 9:00am and 4:00pm, which offers information on a wide variety of age-related subjects, and signposts to other organisations where appropriate.

The charity also has a website: www.ageconcernbracknell.org.uk

The charity also has a Facebook page: www.facebook.com/AgeConcernBracknell

The charity has a Twitter account: @AgeConBracknell

3.2.3 Events

The charity launched its Events Strategy in August 2013. The Events Strategy states: 'In addition to providing day care services, our role is to have a presence in the community to assist the informational needs of older people and to provide certain low profit or loss-making services to address their needs.' Due to the pandemic our community work was placed on hold, and will likely resume in 2022.

4. Achievements and Performance

4.1 Whilst the charity remained closed for the accounting period, many achievements were made. ACBF was able to continue to offer information, advice and signposting via telephone to local residents.

ACBF implemented a stronger training matrix for staff and devised a minimum training standard plan for all staff by commissioning training from an external provider.

ACBF were successful in small grants to contribute towards improvements for the day centre, including immersive dementia friendly wall art which was fully installed throughout the day centre improving its offer and provision ready for re-opening. Other internal improvements were achieved including the creation of a multi-media room. The charity also utilized a redundant space as a fully working kitchen to allow the charity to offer cooked food to members inhouse, instead of using a costly external food supplier.

ACBF worked collaboratively with 'The Bracknell Food Bank' to hand out over 65 large food parcels for families and people in need over the festive period.



ABCF was successful in updating, revising and implementing a new host policies and procedures to strengthen practice. In addition to this a host of Covid-19 specific safety measures.

ACBF hired external contractors to provide a deep clean of the property along with specialist contractors to undertake safety testing.

ACBF worked collaboratively with the local authority and neighboring care providers to create a peer support network during the pandemic.

5. Financial Review

- 5.1 Financial: The results for the year and financial position are set out in the Statement of Financial Activities on page 11 and the Balance Sheet on page 12. Total incoming resources were £38,122 (2020: £254,608); Resources expended were £60,483 (2020: £298,198). The deficit for this year was £19,309 (2020: deficit £27,010). The general reserve excluding tangible assets is now £63,775 (note 13) which equals 13 months of operational expense for 2020/21. This equates to 6 months of operational expense for the financial year commencing 1 April 2021.

The cost of running day care services was £30,017 (2020: £214,185) (note 6).

The level of grants received has increased by 87% for this year due to the significant effect of the pandemic, resulting in greater grant availability. The Day Centre was closed for the whole financial year as a result of Government guidelines and restrictions relating to Coronavirus.

The Community Services expected from an "Age Concern" charity include distribution of information and the ability to provide support to our clients, families and carers. The provision of these services forms the basis of our costs. This year, the gross cost of those resources was £189 (2020: £13,418k) due to the service being suspended for the year.

5.2 Grants Donations and Fundraising

- 5.2.1 Grants: The Charity received grants totalling £37,415. These included grants from:

Berkshire Community Foundation
The National Lottery
Waitrose
Bracknell Forest Council

- 5.2.2 Donations: The Charity received donations totalling £2,127.

- 5.2.3 Donations in lieu of flowers: The Charity continues to benefit from the generosity of families and friends who make donations in memory of loved ones instead of giving flowers at funerals.

5.3 Risk Management

We have restructured this financial year and have made operational changes to make the charity more effective, ie we have disposed of our mini bus and no longer provide this service, in addition to this we vacated our leased offices and relocated the administration function to the Day Centre. These initiatives resulted in long term operational cost savings.

Ensuring our organisation stays up to date with any regulatory changes affecting both our employees and clients, as well as ensuring our employees have the appropriate information and guidance to perform their duties is essential.

Our employees are a vital part of the organization. Ensuring they are both trained and motivated is key to the ongoing success of the charity, as well as making sure that we have sufficient levels of staffing at all times to meet the needs of our clients. During this financial year we carried out a full review of our operational staffing levels as we planned the re-opening of our day centre.

We spent a considerable amount of time during the closure reviewing our policies, working practices and staff training modules. This will continue into the next year.

5.4 Reserves Policy

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted funds and tangible fixed assets. Transfers to and from funds are authorised by the Trustees acting as a whole.

5.4.1 General Reserves:

The trustees believe it is good practice to maintain a target general reserve at three months of operating expenditure, we are currently maintaining this level of reserves. This is in order to appropriately bridge any short-term effects and/or negotiate alternative sources of care services that may be required.

5.4.2 Restricted Funds: relate to funds received for specific charity objectives and projects.



Paul Bidwell
Chair of Trustees

The notes on pages 12 to 19 form part of these financial statements.

Accounts approved by Trustees on 1 Dec 2021
Signed by one trustee on behalf of all the trustees

L. J. Leaker

Paul Bidwell Chair

ANNUAL ACCOUNTS

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the year ended 31/03/2021 .

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

Responsibilities and Basis of Report

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed



Name Kim Gomes MAAT

Date:

6-12-21

Independent Examiners Ltd
Unit 2
The Broadfields Business Centre
Delling Lane
Bosham
PO18 8NF

Statement of Financial Activities
Including Income and Expenditure Account
For the Year Ended 31 March 2020

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Income From:					
Grants and Donations	3	20,006	17,409	37,415	20,420
Charitable Trading	4	-	-	-	249,720
Interest Received		707	-	707	1,048
TOTAL INCOMING RESOURCES		20,713	17,409	38,122	271,188
Expenditure on:					
Charitable Activities	6	60,483	-	60,483	298,198
Net Income/Expenditure before investments		(39,770)	17,409	(22,361)	(27,010)
Transfer Between Funds		7,644	(7,644)	-	-
Other recognised gains / losses					
Gain and sale of minibus		3,052		3,052	
Net movement in funds		(39,047)	9,765	(19,309)	(27,010)
Fund Balances 1 April 2020		113,041	11,264	124,305	151,315
Fund Balances 31 March 2021		83,967	21,029	104,996	124,305

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	9	32,988	48,896
Current Assets			
Debtors	11	953	15,225
Cash at Bank and in Hand		94,947	80,979
		95,900	96,204
Creditors			
Amounts falling due within one year	12	(23,892)	(20,795)
NET CURRENT ASSETS		<u>72,008</u>	<u>75,409</u>
TOTAL ASSETS LESS LIABILITIES		<u>104,996</u>	<u>124,305</u>
CHARITY FUNDS			
Restricted Funds		21,029	11,264
Unrestricted Funds		<u>83,966</u>	<u>113,041</u>
TOTAL CHARITY FUNDS		<u>104,996</u>	<u>124,305</u>

The notes on pages 12 to 19 form part of these financial statements.

Accounts approved by Trustees on 1 Dec 2021
Signed by one trustee on behalf of all the trustees



Christine Jeater - Treasurer

Notes to the accounts for the year ended 31st March 2021**1. Accounting Policies**

Charity information

Age Concern Bracknell Forest is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The principal address is 27 Worlds End Hill, Bracknell, Berkshire RG12 OXH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from local government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised —please refer to the trustees' annual report for more information about their contribution.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Day Centre Lease	Straight Line over the 60month term of the lease
Fixtures and fittings	20% reducing balance
Minibus	35% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers, amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Analysis Of Income

	Unrestricted £	Restricted £	2021 Total £	2020 £
a. Grants and donations				
Donations and gifts	2,127	-	2,127	20,420
General Grants	17,879	17,409	35,564	-
	<u>20,006</u>	<u>17,409</u>	<u>37,415</u>	<u>20,420</u>
Total	<u>20,006</u>	<u>17,409</u>	<u>37,415</u>	<u>20,420</u>
ai. Analysis of Grant and Donation Receipts				
Co-op	2,210	-	2,210	5,033
Winkfield Parish Council	-	-	-	2,000
Joyce Evans	-	-	-	1,000
Binfield Parish Council	-	269	269	300
Berkshire Community Foundation	-	421	421	1,996
Lottery	-	209	209	1,539
Tesco	-	-	-	2,824
Waitrose	-	2,557	2,557	777
Greggs	-	-	-	1,111
Bracknell Forest Council	15,670	11,145	26,815	-
Shanley	-	808	808	-
Thames Valley Police	-	2,000	2,000	-
Donations	2,127	-	2,127	3,840
	<u>20,006</u>	<u>17,409</u>	<u>37,415</u>	<u>20,240</u>

4. Income from Charitable Trading

Charges for Day Centre	-	-	-	242,112
Community Services	-	-	-	6,147
Fundraising	-	-	-	627
Sales	-	-	-	834
	<u>-</u>	<u>-</u>	<u>-</u>	<u>249,720</u>

5. Income from Investments	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
Interest	707	-	707	1,048
	<u>707</u>	<u>-</u>	<u>707</u>	<u>1,048</u>

6. Analysis of Expenditure

	Day Centre Costs	Community Services Costs	Admin Costs	2021	2020
	£	£	£	£	£
Staff costs	11,120	-	18,126	29,246	208,284
Training	431	-	84	515	31,305
Meals for clients	-	-	-	-	31,305
Cleaning, Utilities	2,538	-	679	3,217	40,830
Equipment	7,442	-	250	7,692	7,830
Depreciation	2,474	-	684	3,159	7,170
Expenses	423	189	-	612	-
Health & Safety	6,777	-	-	6,777	-
Repairs & Maintenance	573	-	-	573	7,830
IT Costs	-	-	1,006	1,006	-
Telephone	-	-	325	325	-
Rent	-	-	250	-	-
Printing, stationery & consumables	1,504	-	99	1,603	-
Insurance	-	-	1,327	1,327	-
Bank Fees	-	-	26	26	-
HR Services	-	-	2,772	2,772	-
Accountancy	-	-	1,383	1,383	2,779
Total	<u>33,283</u>	<u>189</u>	<u>27,011</u>	<u>60,483</u>	<u>298,198</u>

7. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No material transactions took place between the charity and a trustee or any person connected with them.

8. Employees

Avg No employees during the year	2021	2020
Caring services	4	10
Administration	2	3
Community Services	-	1
	<u>6</u>	<u>14</u>

Employment costs

	2021 £	2020 £
Wages and salaries	29,246	208,284

N.B. The accounting principle has been updated from last year.

The total employee benefits of the key management personnel of the charity were £23,995.

There were no employees whose annual remuneration was £60,000 or more.

Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

9. Tangible fixed assets

	Day Centre Lease	Fixtures and fittings	Minibus	Total
Cost				
At 1 April 2020	40,400	29,001	31,879	101,280
Additions / Disposals	-	-	(31,879)	(31,879)
As at 31 March 2021	40,400	29,001	-	69,401
Depreciation and impairment				
As at 1 April 2020	19,535	16,194	16,657	52,385
Depreciation charged during the year	673	11	2,474	3,159
Disposal of old minibus	-	-	(19,131)	(19,131)
As at 31 March 2021	20,208	16,205	-	36,413
Carrying amount				
As at 31 March 2021	20,192	12,796	-	32,988
As at 31 March 2020	20,866	12,807	15,222	48,896

10. Financial Instruments

	2021 £	2020 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	-	1,625

11. Debtors

	2021 £	2020 £
Amounts Falling due within 1 year		
Trade Debtors	-	12,780
Prepayments and accrued income	953	2,445
Amounts falling due after more than one year		
Prepayments and accrued income	-	-
	<u>953</u>	<u>15,225</u>

12. Creditors

	2021 £	2020 £
Amounts falling due within 1 year		
Other taxation and social security	535	2,191
Payments received on account	-	-
Accrual and deferred income	<u>23,357</u>	<u>18,604</u>
	<u>23,892</u>	<u>20,795</u>

13. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Total £
Fund balances at 31 March 2021 are represented by			
Tangible assets	20,192	-	20,192
Current assets / liabilities	<u>63,775</u>	<u>21,029</u>	<u>84,804</u>
	<u>83,967</u>	<u>21,029</u>	<u>104,996</u>

14. Cash at bank and in hand

	2021 £	2020 £
Short term deposits	-	-
Cash at bank and in hand	94,947	80,979
Other	-	-
Total	<u><u>94,947</u></u>	<u><u>80,979</u></u>

15. Operating Lease Commitments

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2021 £	2020 £
Within 1 year	624	10,872
Between two and five years	1,612	20,874
	<u>2,236</u>	<u>31,746</u>