



Bristol Older People's Forum CIO

Charitable Incorporated Organisation

Charity number: 1162616

Annual Report & Accounts

1 April 2023 to 31 March 2024

Annual Report & Accounts

1 April 2023 to 31 March 2024

CONTENTS

Page

Trustees' Annual Report

Reference and Administrative details	3
Report of the Trustees for the period 1 April 2023 to 31 March 2024	4
Objectives and activities	4
Achievements and performance	6
Financial review	11
Structure, Governance & Management	11

Independent Examiner's Report

14

Annual Accounts comprising

Statement of Financial Activities	15
Balance Sheet	16
Notes to the Accounts	17

Reference and administrative details

Charity name: Bristol Older People's Forum CIO

Registered charity number: 1162616

Registered office and operational address:

c/o Age UK Bristol, Canningford House, Ground Floor, 38 Victoria Street, Bristol, BS1 6BY

Charity Trustees

The Trustees and officers serving during the year and since the year end were as follows:

Christina Mary Stokes, Chair

Trish Mensah, Deputy Chair

Judith Irene Brown, BOPF Ambassador

David Elson

Pat Foster

Joanne Goldsworthy Hesketh

Eileen Means (appointed 19 October 2023)

Taramati Mistry

Gloria Morris

Lyn Mitchell Porter

Ismail Yilmaz (appointed 27 April 2023)

Trustees resigned since 31 March 2023

No Trustees resigned

Bankers

Unity Trust Bank, Nine Brindleyplace, Birmingham, B1 2HB

Triodos, Deanery Road, Bristol, BS1 5AS

Independent Examiner

Rupert Taylor

Staff

Yolanda Pot, BOPF Finance & Administration Manager

Ian Patrick Quaife, BOPF Development & Engagement Manager

Susanna Mackenzie, BOPF Project Worker

Report of the Trustees for the period 1 April 2023 to 31 March 2024

The Trustees present its Annual Report and Independent Examiner's Report for the period 1 April 2023 to 31 March 2024.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

Objectives and activities

The objects of Bristol Older People's Forum CIO are:

- 1) To promote social inclusion for the public benefit by working with those in the City of Bristol who are socially and economically excluded on the grounds of their age, relieving the needs of such people and supporting their participation in society.
- 2) The relief of poverty and sickness and the preservation and protection of good physical or mental health amongst persons who are in need as a result of their age in the City of Bristol.

In furtherance of these objects, the Trustees shall:

- a. Increase, co-ordinate and provide information about opportunities for older members of all of Bristol's communities.
- b. Give older people a voice and facilitate their engagement with service providers, so as to influence the quality and relevance of local services and provisions and so better meet the needs of people over 55.
- c. Research or participate in research into the causes and effects of social exclusion of older people in the city.
- d. Promote activities that support the health and well-being of older people in Bristol.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and endeavour to implement them in all the charity's work. The main activities undertaken to further the charity's objects for the public benefit are detailed in the following pages.

Achievements and performance

CONTENTS

1. BOPF PROJECTS

1.1. BCC Bristol Impact Fund 2

- 1.1.1. BOPF Open Forum Meetings
- 1.1.2. BOPF Challenging Ageism Workshops
- 1.1.3. BOPF Meetup Mornings
- 1.1.4. BOPF Housing Action Group (HAG)
- 1.1.5. BOPF Public Toilets Equalities Network (PTEN)
- 1.1.6. BOPF Newsletter
- 1.1.7. BOPF Representation

1.2. Quartet - BOPF Cost of Living Project

1.3. Quartet - My Music, My Memories and Me!

1.4. BCC Household Support Fund/Feeding Bristol - BOPF Cookbook

1.5. St Monica Trust - BOPF Coronation Celebrations 2023

1.6. John James Foundation - BOPF 30th Anniversary Celebrations 2023

1.7. BOPF Research Consultations

1. BOPF PROJECTS

Introduction

This has been another busy year for the BOPF team. We have expanded our services to meet new needs, identified by our members. Bus cuts, the cost-of-living challenges, housing and climate change have all been high on our agenda.

We are now into our third year of a four-year funding cycle from Bristol City Council (The Bristol Impact Fund 2 - BIF2) and we are already building the foundations ahead of the next round of local authority funding from 2026.

Our membership stays consistent at around 3000 members (although we are keen to increase the numbers to reflect the diversity of our city) so we'd like to say thank you to all our members for their support and we look forward to another year representing older people in Bristol.

1.1. BCC Bristol Impact Fund 2

1.1.1. BOPF Open Forum Meetings

We have recently moved back to the Broadmead Baptist Church for the bi-monthly open forum meetings. The forum is always well-attended and is an opportunity for members to meet up and have a meaningful say on a many different issues. We continue to invite wide range of speakers, outlined below.

SPEAKERS at our Open Forum Meetings and AGM

- 1) **BOPF Open Forum 1**, 20 April 2023, Triodos (22) & Zoom participants: (11) Total: 33
 - **Rebecca Garnett, PhD researcher at Oxford University within the Nuffield Department of Primary Care**,
Rebecca gave a presentation about Investigating the attitudes of patients and their family/friends towards prescription medication.
 - **BOPF Cost of Living Project**, Suzi Mackenzie, BOPF Project Worker
 - **BOPF Coronation Tea Party for Older People at Triodos Venue, Thursday 25 May 2023**, Christina Stokes, BOPF Chair
 - **BOPF Project Work Update Report**, Ian Quaife, BOPF Development Manager
- 2) **BOPF Open Forum 2**, 8 June 2023, Triodos (33), Zoom participants (11), total (44)
 - **Bristol Temple Quarter Development, Bristol City Council**
Clem Teagle, Communications and Engagement Manager and Jane Greenaway, Consultation and communication, Bristol Temple Quarter Joint Delivery Team
Clem gave a PowerPoint presentation about the Temple Quarter Regeneration Programme.
 - **Diabetes Prevention Service (pilot), Brunelcare & NHS partnership**
Lauren Freeman, Service Coordinator
 - **BOPF Project Work Update Report**, Ian Quaife, BOPF Development Manager
- 3) **BOPF AGM & Open Forum 3**, 13 July 2023, Triodos (34), Zoom participants (14), Total: 48
 - **Reclaim Our Buses Campaign**, led by West of England Shared Transport and Active Travel Network (WESACT). Maria Carvalho, Campaigner.
 - Maria gave a PowerPoint presentation on Zoom
 - **Cllr Helen Holland, The Life of a Councillor**
Helen shared with us that she wouldn't be standing again next year. She had been a councillor for 33 years and was keen to allow younger people to bring in fresh experiences to the city council.
 - **BOPF Project Work Update Report**, Ian Quaife, BOPF Development Manager
- 4) **BOPF AGM & Open Forum 4**, 21 Sept 2023, Triodos (36), Zoom participants (12), Total: 48
 - **The Bristol Bus Boycott of 1963 - Then and Now**
Silu Pascoe and Joyce Morris-Wisdom who took part in the Bristol Boycott
Silu Pascoe gave the helicopter view of the Bristol Bus Boycott Campaign and Joyce gave the view from the ground at the age of 14, as she was actually there.

- **BOPF Cookbook Project, Suzi Mackenzie, BOPF Cost of Living Project Worker**
Suzi: We have received funding from Feeding Bristol for this project to do something from the feedback we got from the Cost-of-Living survey we carried out earlier in the year, which was how to cook more cost effectively with simple recipes. We are therefore going to put together a recipe book compiled by BOPF members and other older people in Bristol.
- **Marvin Rees, Elected Mayor of Bristol (pre-recorded video)**
Eight Years in Office, The Highlights and Challenges
 Marvin spoke about the journey the city has been on over the past two years and some of the challenges and opportunities ahead.
- **Election of BOPF Trustees**

5) BOPF Open Forum 5, 23 November 2023, Triodos attendance: 36

- ***Ageless Strength: Staying Strong as We Grow Older***
Sarah Mowl, Personal Strength Training, Older and Stronger
- **BOPF Project Work Update Report, Ian Quaife, BOPF Development Manager**
- **BOPF Cookbook Project, Suzi Mackenzie, BOPF Project Coordinator**
 BOPF received funding from Feeding Bristol to create a BOPF cookbook.
 Suzi introduced Viviane and Norma who spoke about recipes for the BOPF Cookbook Project. The cookbook will be launched on 29 January 2024 at the Triodos venue.
 We will be printing 1000 copies of the book.
- **London School of Economics (LSE)**
Care and Place (CAPE): Relationship between Housing Characteristics and People's Social Care Needs and Care Use
 Dr Nicola Brimblecombe, Project Lead, Assistant Professorial Research Fellow, Care Policy and Evaluation Centre (CPEC), London School of Economics and Political Science. Email: n.s.brimblecombe@lse.ac.uk
 Jayeeta Rajagopalan, Research Officer, Care Policy and Evaluation Centre (CPEC), London School of Economics and Political Science.

6) BOPF Open Forum 6, 22 February 2024, Triodos: 23 (bad weather)

- **Bristol Women's Voice, *Caring Economy Campaign***
Dahlia Von Carolath, Community Organiser
- **Celebrating Age Festival 2024**
 Jo Stokes, Age UK Bristol, Community Services Manager
- **BOPF Project Update: Suzi Mackenzie, BOPF Project Coordinator**
- **Centre for Deaf and Hard of Hearing People (CfD)**
Equipment Service, Steve Mullins, Equipment Officer
-

1.1.2. BOPF Challenging Ageism Workshops

The BOPF Challenging Ageism Workshops have continued successfully throughout 2023/24, with a mix of professional workers and older people attending on-line. This work is a core part of our drive to build an 'age- friendly city', and challenge all forms of ageism, discrimination and ageist stereotypes, which unfortunately continue to undermine older people.

We also ran an additional workshop for the Devon Partnership NHS Trust Dementia Team, looking at the relationship between ageism and dementia.

1.1.3. BOPF Meetup Mornings

The bi-monthly online meetings offer members the chance to explore particular issues with a guest speaker in a smaller group. This year we have covered a range of topics including transport, scams, Bristol Reader the Bristol Law Centre.

1.1.4. BOPF Housing Action Group (HAG)

The BOPF HAG group has refocused its priorities on fire safety in communal settings and tower blocks. There are a number of concerns, highlighted by the group and underlined by a recent report that has identified serious health and safety failings. This year we have also supported the Gilton House Tenants group of older people, who have been campaigning for compensation for a serious delay in refitting safe cladding to their tower block.

Following our BOPF Housing Survey Report in 2020 and our Policy Update Paper in 2023, we are committed to continuing to improve housing for older people across the city.

1.1.5. BOPF Public Toilets Equalities Network (PTEN)

We have led on the work of the network, but will be now be refocussing our approach to ensure that we build upon the two main successes over the last year. These are firstly, ensuring that fully accessible public toilets are included in all new regeneration initiatives in Bristol. This is now included in the Local Plan, which sets out the planning obligations of new re development initiatives. Secondly, we have worked with the council to develop a city-wide 'toilet map' of businesses that offer open non-customer access to their toilet facilities.

1.1.6. BOPF Newsletter

There is always a challenge to find the funding for the newsletter as postage, printing and distribution costs remain high. We are however, committed to producing a printed copy for many of our members who are not on-line, as well as an electronic version. Following our September 2023 issue, we will be producing regular issues throughout the coming year.

1.1.7. BOPF Representation

Our staff team and trustees sit on a number of working and advisory groups and attend many of the consultation and policy making mechanisms at Local Authority, Public Health and voluntary sector levels. Our priority is to ensure firstly, that older people are 'around the table' and able to influence decisions, and secondly to articulate and act upon the issues and concerns raised by BOPF members.

In 2023, our trustees have represented BOPF on the Transport and Homes & Communities Board of the One-City Plan (strategy for the city until 2050), the One City Plan update, Health Care/Social & Adult Care, the Temple Quarter regeneration scheme, Sirona (NHS) People's Voice, The Public Transport Equalities Group and many other decision and consultation bodies.

Ashton Vale Bus Campaign - Throughout 2023 we have worked closely with the Ashton Vale Suffragettes - a group of older women leading the campaign to reinstate their local bus service, after two years with no service. In April this year, after months of campaigning, the service was brought back. This has been great news for the local community and we were happy to provide support. We have now set up regular community meetings with the First Bus (main bus providers in Bristol) management team to review all bus routes and other services. The bus campaign has also included the bus cuts to Stapleton Village, again we have supported the reinstatement of the service.

1.2. Quartet - BOPF Cost of Living Project

The Cost-of-Living project was funded by the Bristol City Council via Quartet for the period October 2022 to February 2024. BOPF was successful in applying for continuation funding, extending the project until October 2025.

From April 2023 to March 2024 our Project Worker acted on feedback from the cost-of-living survey, strengthening our role as a community hub for older people through various activities. We've improved information on the website, visiting local groups and community spaces across Bristol talking to older people, gathering experiences and promoting information resources and the work of BOPF through attendance at events. We included a regular cost-of-living focused update at Open Forums, connected with other community organisations and achieved success supporting members with transport related social action.

Acting on feedback from members about an increased sense of isolation and fear in this time of cost-of-living challenges, we explored new ways of connecting and having good conversations. One of the new things we tested were 'death cafes'. These spaces offer an opportunity for a cuppa, cake and an informal conversation about death and dying. The groups don't offer bereavement support, but a conversation without expectation. Members who attended gave positive feedback.

1.3. Quartet - My Music, My Memories and Me!

Our music club has continued throughout 2023 and into 2024. We are now working in partnership with the Bristol Beacon, which has been a very successful arrangement. The music club is based in the Terrace room and focusses on participant's favourite music track and their story behind the choice. Lively discussions take place and the chosen music, which ranges from folk to rock to pop and much more, is played, via YouTube on a big screen.

1.4. BCC Household Support Fund/Feeding Bristol - BOPF Cookbook

We were successful in receiving Household Support Fund money from Feeding Bristol to produce a cookbook, responding to feedback from members about increase food costs. Members gathered recipes and produced '**I Want to Cook! Healthy, easy, budget friendly recipes**'. The cookbook has proved popular, with 1000+ copies distributed across Bristol.

1.5. St Monica Trust - BOPF Coronation Celebrations 2023

In May 2023 we held a celebratory event, marking the Coronation of King Charles. This was well attended with more than seventy older people and people had an enjoyable afternoon, with plenty of cake and sandwiches!

1.6. John James Foundation - BOPF 30th Anniversary Celebrations 2023

In November, funded through John James, a local charity we celebrated our 30th BOPF Anniversary, with another successful social event for our members, marking three decades of representing older people in Bristol.

1.7. BOPF Research Consultations

We have also worked with a number of organisations on smaller research consultations including the following:

The London School of Economics on a Housing and Adult Social Care Research Study, Healthwatch Bristol on an Adult Social Care Project, with Dr Angela Nobbs from the University of Bristol on Urinary catheter study and Julie Clayton from the University of Bristol on a poetry workshop.

Financial Review

At the end of this financial year there was a total of £30,474 in unrestricted funds (2023 £28,570) and we had a surplus of £1,904 in total unrestricted funds (2023 £3,726). Of the unrestricted funds, £18,199 are designated funds (2023 £18,000) and £12,474 are general funds (2023 £10,570). The total restricted funds carried forward stood at £37,204 (2023 £29,108).

Going concern

We were successful this year in attracting £95,563 in grants, £302 in donations and £1,615 in charitable trading income.

We were successful with our **Bristol Impact Fund 2 (BIF)** bid to the Bristol City Council for **£195,940** for the period October 2021 to September 2025, broken down as follows:

October 2021 - September 2022: £47,231; October 2022 - September 2023: £48,971

October 2023 - September 2024: £49,867; October 2024 - September 2025: £49,871

For this period, we received **£49,419** of our **BCC Bristol Impact Fund grant** (2023 £48,282).

This long term funding, along with careful budgeting and financial management, ensure that BOPF remains a going concern for the foreseeable future.

Reserves policy

The Trustees have set a policy of maintaining unrestricted reserves equivalent to three months' expenditure. At present there is a designated reserve for an exit strategy of £18,000, which is approximately three months' expenditure. This is reviewed annually.

Risk management

The Trustees have identified the potential risks to the organisation and ranked them according to likelihood and severity. For each risk they have identified mitigation and a responsible person, and the risk register is reviewed at every regular meeting of the Trustees.

Structure, Governance and Management

Governing document

BOPF is a Charitable Incorporated Organisation (CIO) governed by its constitution dated 30 June 2015. It was registered as a CIO on 10th July 2015. Anyone over the age of 55 can become a member and on the 31st March 2024, there were 2710 members.

Organisation

There must be at least 5 charity Trustees and there is no maximum number of charity Trustees that may be appointed to the CIO. The Trustees delegate the day-to-day operations of the charity to the BOPF Development Manager and the BOPF Finance and Administration Manager, in conjunction with the BOPF Chair.

None of the Trustees receive remuneration or other benefit from their work for the charity. Trustees can claim public transport or mileage expenses to Trustee Meetings and Open Forum meetings. Any connection between a Trustee or staff member with a supplier or any other contractual relationship must be disclosed. None were reported this year.

Trustees

The Trustees continued to meet regularly throughout the year at Trustee Board meetings. The Board, the formal decision-making body, regularly considered a range of reports on, for example, the latest financial position of BOPF including grants updates, the Chair's report and the agendas for future Open Forum meetings. Reports to the Board were also made by the BOPF Development Manager.

As at the end of March 2024, there were 11 Trustees on the Board, including the Chair, Vice-Chair, and BOPF Ambassador. Induction sessions were provided to new Trustees. Trustees represent BOPF on a wide range of external organisations and bodies, and this is kept under regular review by the Board.

Our BOPF Ambassador sits on the following boards: The NHS Ageing Well Board, Bristol City Council One City Home and Communities Board, Bristol City Council People Scrutiny, Bristol City Council One City Board, BCC One City Living Rent Commission.

Trustee Recruitment Policy

Bristol Older People's Forum (BOPF) recognises that an effective board of trustees is essential if the charity is to be effective in achieving its objects. The board must seek to be representative of the people whom the charity serves and must have available to it all of the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge, both of trusteeship in general and of the Charity's activities, to enable them to carry out their role and to represent the Charity at meetings and other events.

When a need has been identified to recruit trustees, a sub-committee will manage the process. This will include the Chair and at least one other trustee together with any other people deemed appropriate by the trustees.

The sub-committee will have responsibility for ensuring that the remainder of the recruitment and induction process are carried out. Responsibility for recruiting trustees will not be delegated to employees although employees may be given specific administrative tasks by the sub-committee.

Before any recruitment process starts the Board of Trustees will undertake an audit of existing members to identify what additional skills and experience are required.

Trustees' responsibilities in relation to the financial statements

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements 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 charity Trustees to prepare financial statements for each 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 period. In preparing the financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

Approved by the Trustees on 25 July 2024 and signed on their behalf by:

 31 / 07 / 2024

Christina Stokes
BOPF Chair



31 / 07 / 2024

Ismail Yilmaz
BOPF Treasurer

Independent Examiner's Report to the Trustees of Bristol Older People's Forum CIO

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31st March 2024 which are set out on pages 15 to 26.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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.



01 / 08 / 2024

Rupert Taylor

5 Mount Pleasant, Millbrook, Torpoint, Cornwall PL10 1BH

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

1 April 2023 to 31 March 2024

	Note	Unrestricted funds 2023-24	Restricted funds 2023-24	Total funds 2023-24	Total funds 2022-23
		£	£	£	[see note 17] £
Income:					
Donations and legacies	3	302	-	302	203
<i>Charitable activities:</i>					
Grants	4	-	95,563	95,563	92,830
Charitable trading income	5	1,615	-	1,615	1,820
Total charitable activities		1,615	95,563	97,178	94,650
Investments	6	334	-	334	65
Total Income		2,251	95,563	97,814	94,917
Expenditure:					
Charitable activities	7	347	87,268	87,615	65,189
Total Expenditure		347	87,268	87,615	65,189
Net income/expenditure		1,904	8,295	10,198	29,728
Transfers between funds		-	-	-	-
Net movement in funds		1,904	8,295	10,198	29,728
Total funds brought forward		29,108	28,570	57,678	27,950
Total funds carried forward		31,012	36,865	67,877	57,678

BALANCE SHEET

31 March 2024

Balance Sheet

Note ref.		Total funds 31 Mar 2024	Total funds 31 Mar 2023
		£	£
	Fixed assets:		
12	Tangible assets		
	Net book value	959	1,917
	<i>Total fixed assets</i>	959	1,917
	Current assets:		
13	Debtors	-	-
	Cash at bank and in hand		
	Unity Trust Bank	46,371	35,748
	Triodos bank	20,347	20,013
	PayPal	54	44
	Petty cash	326	105
	<i>Total current assets</i>	67,097	55,911
	Liabilities:		
14	Creditors: Amounts falling due within one year	180	150
	Prepaid Income	-	-
	Total current liabilities	180	150
	<i>Net current assets</i>	66,917	55,761
	Total net assets	67,877	57,678
15	The funds of the charity:		
	Restricted income funds	37,204	29,108
	Unrestricted funds		
	General fund	12,474	10,570
	Designated fund	18,199	18,000
	<i>Total unrestricted funds</i>	30,474	28,570
	Total charity funds	67,877	57,678

Approved by the Trustees on 25 July 2024 and signed on their behalf by:

 31 / 07 / 2024
Christina Stokes
BOPF Chair


31 / 07 / 2024

Ismail Yilmaz
BOPF Treasurer

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

The Bristol Older People's Forum CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

c) Interest receivable

Interest on funds held on deposit is included when receivable.

d) Fund accounting

- i. Unrestricted funds are available for use at the discretion of the Trustees in furtherance of any of the purposes of the charity.
- ii. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose.
- iii. Restricted funds are donations which the donor has specified are to be solely used for particular purposes.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs of raising funds include time spent complying with the terms of our Bristol City Council grant, including monitoring and submitting summary spend statements.

Expenditure on charitable activities includes the costs: to maintain our membership, to carry out the survey, to produce the BOPF Newsletters, for Open Forum meetings to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance, office costs, budgeting and accounts, payroll administration, information technology and human resources which supports BOPF's charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

g) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at historic cost and depreciated over their estimate useful economic life on a straight-line basis as follows:
IT equipment: annual rate 33%

h) Debtors

Trade and other debtors are recognised at the settlement due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand

The Triodos deposit account has instant access.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Pensions

BOPF's automatic enrolment staging date was on 1 March 2016. BOPF chose NEST to process auto enrolment. One part-time employee opted into the scheme.

2. Legal status of the charity

BOPF is a Charitable Incorporated Organisation (CIO). In the event of the charity being wound up the trustees have no liability for its debts.

3. Income from donations

Gifts and donations	2024 (all unrestricted) £	2023 (all unrestricted) £
Website donations	10	45
Newsletter donations	-	30
Open Forum donations	164	78
Other Donations	128	50
Total Gifts & donations	302	203

4. Income from charitable activities: grants

Grants	2024 £	2023 £
BCC Bristol Impact Fund 2	49,419	48,202
BIF2 10% Uplift - Oct23-Sept25	9,974	-
BIF2 Sterling Group - Nov23-Oct24	450	-
St Monica Trust	500	-
Feeding Bristol (BOPF Cookbook)	5,400	-
Bristol Harbour Festival	-	2,500
John James Bristol Foundation	820	-
Quartet_BCC Cost of Living	25,000	24,928
Quartet - Vinyl Record Club	4,000	-
Tudor Trust	-	4,000
BCC Community Resilience Fund	-	3,200
AwardsForAll, Platform60	-	10,000
Total	95,563	92,830

5. Income from charitable activities: trading income

Income from other trading activities	2024	2023 £
BOPF Consultancy	1,615	1,820
Total	1,615	1,820

6. Investment income

Investment income of £334 is interest received from the Triodos deposit account.

7. Analysis on expenditure on charitable activities**1 April 2023 - 31 March 2024**

		Total Unrestricted	Total Restricted	Total 2023-24	Total 2022-23
	Basis of apportionment				
Direct costs					
Salaries, NI & pension	75% staff time	243	50,753	50,996	42,701
Freelance fees		-	4,600	4,600	-
Staff expenses		-	311	311	65
Venue costs		-	1,568	1,568	200
Event costs		-	2,798	2,798	-
Transport costs		-	51	51	-
Meeting costs		-	14	14	-
Project expenses		23	-	23	-
Communications costs		-	1,986	1,986	807
Other expenses		-	30	30	-
Total direct costs		266	62,111	62,377	43,772
Indirect costs (overheads)					
Salaries	25% staff time	81	16,918	16,999	14,234
Other staff costs (CPD, training, recruitment)		-	310	310	325
Governance (see note 8)		-	304	304	277
Office costs (see note 8)		-	6,667	6,668	6,581
Total overheads (indirect costs)		81	25,157	25,238	21,416
Total charitable activity costs		347	87,268	87,615	65,189

8. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between six key charitable activities undertaken in the year.

Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	Support costs				Basis of apportionment
	Unrestricted	Restricted	Total 2023-24	Total 2022-23	
	£	£	£	£	
Governance					
Salaries, NI & Pension	18	3,722	3,740	3,131	Staff time
Independent Examination	-	180	180	150	Governance
Trustee expenses	-	84	84	62	Governance
Info Commissioners Office (ICO)	-	40	40	40	Governance
Membership (NPC)	-	-	-	25	Governance
Total Governance	18	4,026	4,044	3,409	
Office costs					
Salaries, NI & Pension	63	13,196	13,259	11,102	staff time
Other Staff expenses (CPD + DBS + recruitment)	-	310	310	325	other staff costs
Insurance	-	481	481	443	office costs
Rent	-	4,492	4,492	4,084	office costs
Telephone	-	510	510	455	office costs
Bank charges	-	72	72	73	office costs
Printing	-	294	294	152	office costs
Postage	-	4	4	9	office costs
Stationary	-	-	-	15	office costs
IT Hardware	-	42	42	-	office costs
IT Maintenance	-	661	661	291	office costs
IT Software	-	112	112	101	office costs
Depreciation	-	958	958	958	office costs
Total Office costs	63	21,131	21,195	18,008	
Total Support costs	81	25,157	25,238	21,417	

9. Analysis of staff costs and trustee remuneration and expenses

	Unrestricted funds 2023-24 £	Restricted funds 2023-24 £	Total funds 2023-24 £	Total funds 2022-23 £
Salaries	324	65,876	66,201	55,466
Social Security costs	-	370	370	210
NEST Pension contributions	-	1,424	1,424	1,258
Total staff costs	324	67,670	67,995	56,934

No employees had employee benefits in excess of £60,000 (2024 none). Pension costs are allocated to activities in proportion to related restricted staffing costs incurred.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the charity.

One Trustee received £84 for travel expenses for the furtherance of the CIO's charitable objects during the year (2021-22 £62 to two trustees).

There were no other related party transactions during the year.

10. Staff numbers

The average head count (number of staff employed) over the course of the year was 3 staff (2023 2). This equates to an average of 2.5 full-time member of staff (2023 2).

11. Government Grants

Income from government grants are performance related grants made by the Bristol local authority to fund addressing inequality, and engaging and informing older people in Bristol. The total of such grants in 2023-24 was £59,843 [Feeding Bristol and Quartet are not gov bodies] (2022-23 £51,402).

12. Tangible fixed assets

	IT equipment	Total
Cost:	£	£
As at 1 April 2023	2,875	2,875
Additions	-	-
Disposals	-	-
As at 31 March 2024	2,875	2,875
Depreciation		
As at 1 April 2023	958	958
Charge for the year	958	958
Eliminated on disposals	-	-
As at 31 March 2024	1916	1916
Net book value as at 31 March 2024	959	959
Net book value as at 31 March 2023	1917	1917

13. Debtors

	2024	2023
Trade debtors	-	-
Prepayments	-	-
Total	-	-

14. Creditors: amount falling due within one year

	2024	2023
Sundry creditors	-	-
Accruals	180	150
Total	180	150

15. Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance 1 Apr 2023	Incoming resources	Resources expended	Transfers	Funds at 31 Mar 2024
	£	£	£	£	£
General fund	10,570	2,251	347	-	12,474
Designated funds					
Contingency fund	18,000	-	-	-	18,000
Feeding Bristol (BOPF Cookbook)	-	5,400	5,400	-	-
John James Bristol Foundation	-	820	621	-	199
Total designated funds	18,000	6,220	6,021	-	18,199
Total	28,570	8,471	6,368	-	30,673

	Balance 1 Apr 2022	Incoming resources	Resources expended	Transfers	Funds at 31 Mar 2023
	£	£	£	£	£
General fund	6,844	2,588	1,262	2,400	10,570
Designated fund	18,000	-	-	-	18,000
Total	24,844	2,588	1,262	-	28,570

General fund: The 'free reserve' after allowing for all designated funds.

Contingency fund: Calculated as three months running costs, in accordance with the charity's Reserves Policy.

John James Foundation The funding was used for an event to celebrate our thirty-year anniversary on 9 November 2023.

16. Analysis of movements in restricted funds

	Balance 1 Apr 2023	Incoming resources	Resources expended	Transfers	Funds at 31 Mar 2024
	£	£	£	£	£
BCC Bristol Impact Fund 2	1,070	49,419	48,484	-	2,005
BIF2 10% Uplift - Oct23-Sept25	-	9,974	-	-	9,974
BIF2 Steering Group - Nov23-Oct24	-	450	-	-	450
St Monica Trust	-	500	500	-	-
Bristol Harbour Festival 2022	1,516	-	-	-	1,516
Quartet - BCC Cost of Living Yr1	17,095	-	17,095	-	-
Quartet - BCC Cost of Living Yr2	-	25,000	5,730	-	19,270
Quartet - Vinyl Record Club	-	4,000	1,416	-	2,585
AwardsForAll_Platform60	7,511	-	7,064	-	446
Fixed asset reserve	1,917	-	958	-	959
Total	29,108	89,343	81,247	-	37,204

	Balance 1 Apr 2022	Incoming resources	Resources expended	Transfers	Funds at 31 Mar 2023
	£	£	£	£	£
BCC Bristol Impact Fund 2	705	48,202	46,963	(874)	1,070
Tudor Trust (Platform60 - transition hosting)	-	3,000	3,000	-	-
Tudor Trust (Platform60 - Steering Group Meetings)	-	500	500	-	-
BCC Community Resilience Fund	-	3,200	2,901	(299)	-
Awards For All (Platform60)	-	10,000	1,990	(500)	7,511
BCC Cost of Living (Quartet)	-	24,928	6,631	(1,202)	17,095
Bristol Harbour Festival 2022	-	2,500	984	-	1,516
Fixed asset reserve	-	-	958	2,875	1,917
Age UK Bristol (Newsletter)	2,400	-	-	2,400	-
Total	3,105	92,330	63,927	2,400	29,108

Purpose of Restricted Funds

BCC Bristol Impact Fund 2

Core funding from the Bristol City Council to deliver our key services.

The goal of the second round of Bristol Impact Fund is to grow the power of local communities that experience the greatest inequality.

BIF2 10% Uplift - Oct23-Sept25

Grant from BCC in recognition of the pressure that the rise in cost-of-living has placed on VCSE organisation over the last year and the impact that has on the ability to deliver Bristol Impact Fund 2 (BIF2) grant funded activities.

BIF2 Steering Group - Nov23-Oct24

Role and Purpose of the Steering Group:

- To shape the Monitoring, Evaluation and Learning (MEL) programme and grant management over the life of BIF2, making sure that the grantee voice is part of all decision-making, reflecting the full diversity of projects funded under BIF2;
- To take part in co-designing and co-leading the MEL programme and grant management activities;
- To act as a sounding board/ critical friend; ensuring the MEL programme is helpful and meaningful to grantees.

Awards For All (Platform60) - funding for the design and development of the Platform60 website. <https://platform60.org.uk>

BCC Cost of Living Community Hubs (Quartet) - funding for the Cost-of-Living part-time Project Worker post to develop a range of cost-of-living support measures, working with older people.

The Household Support Fund (HSF) is a series of local government funds provided by the Department for Work and Pensions (DWP). It supports vulnerable households with the rising cost of living and providing support with food is a key part of this.

Quartet - Vinyl Record Club - The Express Grant Programme

The development of our Vinyl Record Club will include on-line and in-person outreach meetings. To deliver an innovative and creative new service to improve well-being and address social-isolation.

Bristol Harbour Festival - arts-based project to develop a more diverse involvement and attendance at the harbourside festival. Funding available to develop a further art-based project with older people.

17. Statement of Financial Activities: previous year comparison

	Note	Unrestricted funds 2022-23	Restricted funds 2022-23	Total funds 2022-23
		£	£	£
Income:				
Donations and legacies	3	203	-	203
<i>Charitable activities:</i>				
Grants	4	500	92,330	92,830
Charitable trading income	5	1,820	-	1,820
Total charitable activities		2,320	92,330	94,650
Investments	6	65	-	65
Total Income		2,588	92,330	94,917
Expenditure:				
Charitable activities	7	1,262	63,927	65,189
Total Expenditure		1,262	63,927	65,189
Net income/expenditure		1,326	28,403	29,728
Transfers between funds		2,400	(2,400)	-
Net movement in funds		3,726	26,003	29,728
Total funds brought forward		24,845	3,105	27,950
Total funds carried forward		28,570	29,108	57,678

Title	Electronic Signature for BOPF Trustees Annual Report and...
File name	07_BOPF_TAR_Accou...T190724_FINAL.pdf
Document ID	690d2f7fae68d2cb0b5a3b8d30266c8701f4c8e2
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history

 SENT	31 / 07 / 2024 07:49:53 UTC	Sent for signature to Christina Stokes (ftdawn@globalnet.co.uk), Ismail Yilmaz (issyilmaz@hotmail.com) and Rupert Taylor (rupert.taylor@rocketmail.com) from bopfadmin@ageukbristol.org.uk IP: 86.7.192.214
 VIEWED	31 / 07 / 2024 08:45:07 UTC	Viewed by Ismail Yilmaz (issyilmaz@hotmail.com) IP: 78.189.167.139
 SIGNED	31 / 07 / 2024 08:47:24 UTC	Signed by Ismail Yilmaz (issyilmaz@hotmail.com) IP: 78.189.167.139
 VIEWED	31 / 07 / 2024 12:51:46 UTC	Viewed by Christina Stokes (ftdawn@globalnet.co.uk) IP: 86.131.154.239
 SIGNED	31 / 07 / 2024 12:53:10 UTC	Signed by Christina Stokes (ftdawn@globalnet.co.uk) IP: 86.131.154.239

Title	Electronic Signature for BOPF Trustees Annual Report and...
File name	07_BOPF_TAR_Accou...T190724_FINAL.pdf
Document ID	690d2f7fae68d2cb0b5a3b8d30266c8701f4c8e2
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history

 VIEWED	01 / 08 / 2024 08:02:18 UTC	Viewed by Rupert Taylor (rupert.taylor@rocketmail.com) IP: 82.132.232.180
 SIGNED	01 / 08 / 2024 08:02:57 UTC	Signed by Rupert Taylor (rupert.taylor@rocketmail.com) IP: 82.132.232.180
 COMPLETED	01 / 08 / 2024 08:02:57 UTC	The document has been completed.