



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1st April 2022 to 31st March 2023

Charity name: Age Concern Voluntary Association for the Elderly Merstham, Redhill and Reigate

Charity registration number: 1173649

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote the relief of elderly people in any manner which now is or hereafter may be deemed by law to be charitable in and around Merstham, Redhill and Reigate within the County of Surrey ("the area of benefit")
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The primary activities undertaken by the charity are the provision of a day centre for older people living in the area of benefit. The day centre provides a variety of activities, designed for mental and physical stimulation, as well as ancillary services to support well-being e.g. hairdresser, podiatrist, and hearing aid maintenance. The charity owns two minibuses which are used to transport people to the centre, and a cook is employed to provide a hot meal or snack option. There is a Men's Shed in the garden of the centre for older men who would be at risk of social isolation or loneliness but do not want the hustle and bustle of a traditional day centre. In addition to the centre-based activities there is a Befriending Service available for older people who are less mobile and unable to attend the day centre. The charity has recently introduced a be-spoke 'charity shop' for the benefit of members and the wider community. The charity also offers information and advice where appropriate and is a reference point for older people and their carers in the area of benefit.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Any decision relating to the overall business development of the charity, including but not limited to service delivery, fundraising and external events, is made with full consideration of all relevant factors. The Trustees will consider how any decision will fit within the core mission and purpose of the charity, whilst taking into

		consideration the Charity Commission guidance on public benefit.
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Additional Information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>The charity relies heavily on the contribution of volunteers in all areas of service delivery, administration and Governance, and many of the services simply would not happen without their input. Volunteers help in the day centre, with activities, refreshments, cleaning, driving and escorting members on the minibus. The Befriending service comprises of a team of volunteers carefully matched with a lonely older person, the coordinator ensures people with similar interests and personalities are matched and we often see genuine, long-lasting friendships develop.</p> <p>We have noticed an increase in corporate volunteering and have benefitted from individual team members using their Corporate Social Responsibility (CSR) days to help with bespoke projects as well as corporate teams helping with major projects. It is a real bonus to be nominated as the recognised charity of choice for corporate organisations and apart from the financial benefits incurred the charity is able to benefit in many other ways from the intellectual property the corporate organisation can offer.</p>

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The main purpose of the charity is to help prevent loneliness and social isolation amongst older people living in the catchment area. This is achieved through all areas of service delivery by bringing people together, cultivating friendships and helping people to remain living independently in their own homes for as long as is practical and they so wish.</p> <p>The trustees are responsible for reacting to the changing needs of the community and ensuring any new services offered meet the demand whilst maintaining the integrity and core values of the charity. An example of this is the Men's Shed which was established to offer an alternative to the growing number of socially isolated older men who were desperate for company but reluctant to attend a traditional day centre.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity had a deficit for the year of £50,254. At the end of the year the charity had total reserves of £245,891. This includes: £165,798 of tangible fixed assets £59,827 of free reserves and £20,000 of designated reserves
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	In the trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The charity's reserves are sufficient to meet at least six months' operational expenditure. The trustees have introduced 'designated reserves' to cover the cost of major repairs that may be required at short notice. The Treasurer compiles monthly management accounts, and the Trustees review the amount of reserves that are required at their finance and general-purpose committee meetings.
Amount of reserves held	Para 1.22	£59,827 Free Reserves £20,000 Designated Reserves
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Covid-19 pandemic has had a devastating effect on the charity sector, with more charities than ever before applying to Charitable Trusts and Foundations to supplement their income. This makes it very difficult to achieve a successful outcome, and the charity must use more time and resources applying for the additional funding required every year to break even.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of charity trustees), or as an additional charity

		trustee, provided that the limit specified in clause 12 (3) (of the Constitution) on the number of charity trustees would not as a result be exceeded.
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Additional information (optional)

You may choose to include further statements where relevant about:

Relationship with any related parties	Para 1.51	The charity receives core funding and is a commissioned service partner with the Borough of Reigate and Banstead Council
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Reference and Administrative details

Charity name	Age Concern Voluntary Association for the Elderly Merstham, Redhill and Reigate
Other name the charity uses	Age Concern Merstham, Redhill and Reigate (MRR)
Registered charity number	1173649
Charity's principal address	The Merstham Centre Weldon Way Merstham Surrey RH1 3QB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted If not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alison Louise Dadswell	Chair		
2	Garry Brooks			
3	Angela Fraser DL	Patron		
4	Melissa Dunn		08/04/2022 – 31/03/2023	
5	Emma Stockdale		17/02/2023 – 31/03/2023	
6	Anand Gulati LLB	President		
7	Claire Harvey	Treasurer		
8	John Bryant			
9	Richard Cotterell		01/04/2022 – 17/02/2023	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted If not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Sandy Featherstonhaugh

Exemptions from disclosure

Reason for non-disclosure of key personnel details

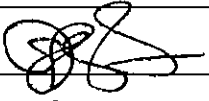
N/A

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	S.J. FEATHERSTONHAUGH	
Position (eg Secretary, Chair, etc)	CHIEF OFFICER	
Date	9th January 2024	

Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Statement of Financial Activities
for the year ended 31 March 2023

CHARITY NO: 1173649 CIO

***Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate***
Reference and administrative information

Constitution and objectives

Age Concern Voluntary Association for the Elderly Merstham, Redhill and Reigate is a Charitable Incorporated Organisation (CIO) governed by rules set out in its constitution. Its objectives are established in its constitution as being the pursuit of any charitable activity for the benefit of the aged, particularly in or near Merstham, Redhill and Reigate.

The Trustees have had regard to the Charity Commission's guidance on public benefit in establishing the aims and activities of the Charity and are satisfied that the aims and activities described in their Annual Report meet the expectations of that guidance. All of the Charity's services are provided free of charge or at a cost which is affordable to substantially all potential beneficiaries, or otherwise funded by public and private donors at no cost to the beneficiaries. Eligibility to access services is not restricted in any way other than appropriate age and proximity to the Charity's area of operation. Whilst many of the activities benefit the broader community of the Borough and beyond, these benefits are additional and incidental to the Charity's aims.

The Trustees are the General Committee set out at the beginning of the report. The General Committee delegates day to day decision making to the Finance and General Purposes Committee, consisting of the Officers.

Principal office

The Merstham Centre
Weldon Way
Merstham
Surrey
RH1 3QB

Independent examiner

Judita Rogers
2 Sunstone Grove
Merstham
Surrey
RH1 3PR

Bankers

Charities Aid Foundation (CAF) Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Skipton Building Society
43 Church St
Reigate
Surrey
RH2 0AE

Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Financial review
for the year ended 31 March 2023

The Accounts and Annual Report have been updated and presented in line with the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015) issued by the Charity Commission, to the extent applicable to smaller charities.

An overview of the accounts is set out in the Treasurers' report earlier in this document.

The Trustees continue to acknowledge the significant cost pressures on our key funder, the Borough Council.

We remain determined to continue to bring the Charity to a position of financial sustainability by seeking support from a broader range of sponsors and our own fundraising efforts.

Corporate partnerships allow us to develop and grow the Charity in key areas and further increase our outreach into the community.

The Trustees maintain a risk register and consider risk as part of the decision making process and management. The Charity is not required to make a statement regarding risk management. The Trustees also take assurance from the procedures and policies in place, their review thereof and from Trustees' direct involvement in the financial management and operations of the Charity.

On behalf of the Charity, I would like to say a sincere thank you to Judita Rogers for acting in a voluntary capacity as the Independent Examiner and to Vista Partners LLP for dealing with the Charity's payroll on a pro bono basis.

This review, together with the reports contained elsewhere in this document and the legal and administrative information on page one, is the Annual Report of the Trustees for the purposes of the Charities Act 2011.

Signed on behalf of the General Committee



Alison Dadswell

Date:

17/10/23

Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate

Independent examiner's report to the Trustees of the Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate

I report on the accounts for the Charity for the year ended 31 March 2023, which are set out on pages 4 to 11.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

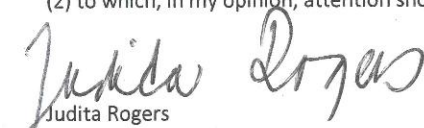
In connection with my examination, no matter has come to my attention:

(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 2011 Act; and

* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.


Judita Rogers
2 Sunstone Grove
Merstham
Surrey
RH1 3PR

Date: 18.10.2023

**Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Statement of Financial Activities
for the year ended 31 March 2023**

	Note	Unrestricted £	Restricted £	Year ended 31 March 2023 Total £	Year ended 31 March 2022 Total £
Income and Endowments	2				
Donations and Legacies		20,908	-	20,908	11,669
Grants		24,500	-	24,500	59,000
Fundraising and lettings		30,515	-	30,515	19,288
Charitable activities:					
Day centres and clubs		19,913	-	19,913	15,416
Transportation		6,041	-	6,041	4,275
Befriending Service		-	-	-	-
Mens Shed		137	-	137	-
Projects:					
Monday club		-	750	750	20,000
Shopfitting		-	750	750	1,000
Free Meals		-	2,100	2,100	500
Men's Shed Tools		-	450	450	1,850
Miscellaneous Income		282	-	282	35
Total Income and Endowments		102,296	4,050	106,346	133,033
Expenditure	3				
Expenditure on raising funds (incl projects)					
Cost of generating grants, donations and legacies		12,809	-	12,809	9,206
Cost of fundraising		12,535	-	12,535	11,214
Expenditure on charitable activities					
Day centres and clubs		57,246	-	57,246	39,064
Transportation		29,467	-	29,467	24,870
Befriending Service		13,627	-	13,627	9,271
Mens Shed		21,713	-	21,713	17,086
Projects:					
Monday club		-	4,419	4,419	15,581
Shop Fittings		-	734	734	2,365
Jubilee Celebrations		-	750	750	500
Shed Extension		-	1,200	1,200	1,850
Free Meals		-	2,100	2,100	-
Miscellaneous Expenditure		-	-	-	-
Total Expenditure		147,397	9,204	156,601	131,006
Net Income/(Expenditure)		(45,101)	(5,154)	(50,254)	2,027
Reconciliation of funds					
Total brought forward		290,726	5,420	296,146	294,119
Net movements in funds		(45,101)	(5,154)	(50,254)	2,027
Restricted funds/unrestricted funds transfers		0	0	-	-
Total carried forward	7,8	245,625	266	245,891	296,146

Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Balance Sheet
for the year ended 31 March 2023

	Note	31 March 2023 £	31 March 2023 £	31 March 2022 £	31 March 2022 £
Fixed Assets					
Tangible fixed assets	4		165,798		175,975
Current Assets					
Accrued Income	5	1,772		-	
Prepayments	5	1,172		644	
5 Cash at bank and in hand		79,966		122,968	
		<u>82,910</u>		<u>123,612</u>	
Creditors: amounts falling due					
within one year	6	(2,817)		(3,440)	
Net Current Assets			80,093		120,171
Net Assets			<u>245,891</u>		<u>296,146</u>
Represented By					
Restricted funds	7		266		5,420
Unrestricted funds	8		245,625		290,726
Designated funds:					
Tangible fixed assets		165,798		175,975	
Free reserves		59,827		94,751	
Designated reserves		20,000		20,000	
Total Funds			<u>245,891</u>		<u>296,146</u>

The notes on pages 7 to 12 form part of these financial statements.

The financial statements were approved by the General Committee on

Signed on behalf of the General Committee

Alison Jackson

11/10/23.

**Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Statement of Financial Activities
for the year ended 31 March 2023**

Note 1 - Accounting policies Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015)

Income and Endowments

Income is recognised as it falls due and receipt is probable or more likely than not to be received. Income received wholly in respect of future periods is carried forward in the balance sheet as deferred income.

Legacies: These are included as income in the SoFA when they fulfil the criteria of entitlement, measurement and their receipt is probable.

Gifts in kind: The value placed on gifts in kind included in the SoFA is the estimated value to the charity of the gift received, valued at the price that it estimates it would have to pay in the open market for an equivalent item.

Where gifts in kind are recognised, an equivalent amount will be included as expenditure under the appropriate heading in the SoFA.

Donated services: Donated services are included in the SoFA as both income and expenditure, by including the value of the gift under donations and the relevant cost heading.

Donated services are included in the SoFA where the benefit to the charity is quantifiable and measurable and are valued at the value to the charity.

Volunteer time is not recognised in the accounts, although it is included in the trustees' annual report.

Expenditure

Expenditure is recognised on an accruals basis. Expenditure has been analysed over the charity's main areas of activity.

Support Costs: These do not, in themselves, constitute an activity, instead they enable output-creating activities to be undertaken. Support costs are therefore allocated to the relevant activity cost category they support. This enables the total cost of an activity to be disclosed in the SoFA. Support costs do not appear as a heading in the SoFA.

Governance Costs: These are included as a sub-category of support costs. Governance costs are allocated to activities along with the other support costs.

Allocation of Costs: Where appropriate, expenditure is allocated directly to an activity cost category.

When items of expenditure contribute directly to the output of more than one activity cost category the cost is apportioned on a reasonable, justifiable and consistent basis. The same principle is followed for depreciation, amortisation, impairments, revaluations and support costs.

Tangible fixed assets

Tangible fixed assets are recognised at cost on acquisition and depreciated in equal annual instalments over their anticipated useful life, taking account of any expected residual value on disposal. The charity's freehold property has not been depreciated as its residual value greatly exceeds its cost and therefore no depreciation cost arises. The carrying value of properties is reviewed annually for indications of impairment and provision will be made if any arises.

Assets have been depreciated at the following rates:

Improvements to property - Over ten years

Minibuses - Over seven years

Other equipment - Over four years

Fund accounting

Where resources have been received to fund specified expenditure, it gives rise to restricted income in the statement of financial activities. Relevant expenditure incurred is applied against the income and any unexpended balance is shown as restricted funds at the balance sheet date. Where restricted funds are received for the acquisition of fixed assets, the funds are held as restricted until the asset is purchased. On purchase an amount equal to the cost of the asset is transferred to the fund representing tangible fixed assets. Designated funds are funds set aside by the trustees at their discretion for specific future purposes. The balance of funds representing tangible fixed assets is shown as a designated fund as such funds are unavailable for other purposes without disposing of the assets concerned.

Trustee remuneration, benefits and expenses

Trustees have not received remuneration or benefits from the charity. Expenses have been paid exclusively as reimbursement and classified by nature of cost in the accounts

Staff remuneration

No employees received employer benefits exceeding £60,000

Cash Flow

The Charity is exempt from preparing a cash flow statement

Note 2 - Income

	Unrestricted	Restricted	Total Income Y/E 31.3.23	Total Income Y/E 31.3.22
	£	£	£	£
Donations, Fundraising, Grants & Lettings				
General Donations Received	(8,021)		(8,021)	(9,669)
Legacies & Bequests	(12,887)		(12,887)	(2,000)
Foundations and Other Companies Grants			(24,500)	(59,000)
- Reigate & Banstead Borough Council (commissioned funding)	(15,000)			
- Jules Thorn Trust	(1,500)			
- Allen Lane Foundation	(4,000)			
- Charles Hayward Foundation	(4,000)			
Local Authorities & Governments Applications			0	(500)
- Reigate & Banstead Borough Council		0		
Lettings Income	(9,876)		(9,876)	(5,302)
Fundraising Event Sales	(20,639)		(20,639)	(13,986)
Day Centre & Clubs				
Day Centre lunches & Clubs activities	(18,692)		(18,692)	(13,711)
Membership	(1,221)		(1,221)	(1,705)
Transportation				
Minibus fares Income	(6,041)		(6,041)	(4,275)
Outings & Holidays Income	-		-	-
Befriending Service				
Specific Grants	-		-	0
Men's Shed				
Specific Grants			-	-
Shed Donations			-	-
Shed Products Sales	(137)		(137)	-
Other Projects				
Specific Grants/Donations			(4,050)	(22,850)
- CFS Arts Council Jubilee Fund (re Members Platinum Jubilee celebration)		(750)		
- Surrey County Council (re Shed Extension)		(750)		
- Surrey County Council Member allocation (re Shed Extension electrics)		(450)		
- Surrey County Council (re Free meals)		(2,100)		
Other	(282)		(282)	(35)
	(102,296)	(4,050)	(106,346)	(133,033)

Note 3 - Expenditure

	Expenditure on raising funds		Expenditure on charitable activities				Other Expenditure	Other Expenditure	Other Expenditure	Other Expenditure	Other Expenditure	Total Expenditure Y/E 31.3.23
	Cost of generating grants, donations & legacies	Cost of fundraising	Day centres and clubs	Transport	Befriending Service	Men's Shed	Monday Club	Men's Shed Extension	Free Meals	Jubilee celebrations	Shop Fittings	
Direct Expenditure												
Salaries expense	9,641	5,408	33,024	4,486	10,256	16,769	4,419					84,004
Lunches Expense			7,376									7,376
Centre & Clubs Fundraising Activities		4,026								750		4,776
Outings and activities costs			2,639									2,639
Transport expenses				9,248								9,248
Expenses for Befriending Activities												
Training Costs			48.00									48
Depreciation expense				8,445								8,445
Shed Costs & Tools						188		1,200	2,100			3,488
Expense for Other Projects Activities											734	734
Total Direct Costs	9,641	9,435	43,088	22,179	10,256	16,957	4,419	1,200	2,100	750	734	120,759
Support Expenditure												
Premises expenses	882	863	3,942	2,029	938	1,551						10,207
Wages Merstham (support costs)	1,173	1,148	5,242	2,698	1,248	2,063						13,572
Office Expense	411	402	1,838	946	437	723						4,758
Governance Expense	238	233	1,064	548	253	419						2,755
Training Costs												
Depreciation expense	411	402	1,836	945	437							4,032
Sundries	53	52	236	122	56							519
Total Indirect Costs	3,168	3,100	14,159	7,288	3,370	4,756	-	-	-	-	-	35,841
Total Expenditure	12,809	12,535	57,246	29,467	13,627	21,713	4,419	1,200	2,100	750	734	156,601

SUPPORT COSTS APPORTIONMENT	TOTAL £
Premises expenses	10,207
Wages Merstham	13,572
Office Expense	4,758
Governance Expense	2,755
Training Costs	-
Depreciation expense	4,032
Sundries	519
Total Support Costs	35,841

Age Concern Voluntary Association for the Elderly

Merstham, Redhill and Reigate

Notes to the financial statements for the year ended 31 March 2023 (continued)

Note 4 - Fixed Assets

	Freehold land and buildings £	Improvements to Property £	Motor vehicles £	Other equipment £	Total £
Cost or valuation					
At the beginning of the year	133,324	93,079	59,112	16,568	302,083
Additions	-	2,300	-	-	2,300
Disposals	-	-	-	-	-
At the end of the year	133,324	95,379	59,112	16,568	304,383
Depreciation					
At the beginning of the year	-	84,967	28,003	13,139	126,109
Charge for the year	-	2,430	8,445	1,602	12,476
Disposals	-	-	-	-	-
At the end of the year	-	87,397	36,448	14,741	138,585
Net book value					
At 31 March 2023	133,324	7,982	22,664	1,828	165,798
At 31 March 2022	133,324	8,112	31,109	3,430	175,975

Note 5 - Debtors

Description		31 March 2023 £	31 March 2022 £
Sundry prepayments	Payments in advance for 23/24 fundraising events	369	400
	23/24 Database Support agreement	660	
	3 year Website Support agreement	143	244
		1,172	644
Accrued Income	Income relating to Mar 23 not yet banked	1,772	
Total Debtors		2,944	644

Note 6 - Creditors amounts falling due within one year

Description		31 March 2023 £	31 March 2022 £
Sundry creditors	Mar 23 PAYE & Pensions	2,817	3,440
Total Sundry Creditors		2,817	3,440

Note 7 - Restricted Funds

Description	1 April 2022 £	Incoming Resources £	Resources Expended £	Restricted/Unrestricted Transfers £	31 March 2023 £
Monday Club	4,420	-	(4,419)	-	0
Mens Shed Extension	-	1,200	(1,200)	-	-
Jubilee Celebrations	-	750	(750)	-	-
Free Meals	-	2,100	(2,100)	-	-
Shop Fittings	1,000	-	(734)	-	266
Total Restricted Funds	5,420	4,050	(8,469)	0	266

Note 8 - Unrestricted Funds

Description	1 April 2022 £	Incoming Resources £	Resources Expended £	Restricted/Unrestricted Transfers £	31 March 2023 £
Tangible fixed assets	175,975	-	(12,476)	2,300	165,798
Free reserves	94,751	102,296	(134,921)	(2,300)	59,827
Designated Reserves	20,000	-	-	-	20,000
Total Unrestricted Funds	290,726	102,296	(147,397)	0	245,625

Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Statement of Financial Activities
for the year ended 31 March 2023

CHARITY NO: 1173649 CIO

***Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate***
Reference and administrative information

Constitution and objectives

Age Concern Voluntary Association for the Elderly Merstham, Redhill and Reigate is a Charitable Incorporated Organisation (CIO) governed by rules set out in its constitution. Its objectives are established in its constitution as being the pursuit of any charitable activity for the benefit of the aged, particularly in or near Merstham, Redhill and Reigate.

The Trustees have had regard to the Charity Commission's guidance on public benefit in establishing the aims and activities of the Charity and are satisfied that the aims and activities described in their Annual Report meet the expectations of that guidance. All of the Charity's services are provided free of charge or at a cost which is affordable to substantially all potential beneficiaries, or otherwise funded by public and private donors at no cost to the beneficiaries. Eligibility to access services is not restricted in any way other than appropriate age and proximity to the Charity's area of operation. Whilst many of the activities benefit the broader community of the Borough and beyond, these benefits are additional and incidental to the Charity's aims.

The Trustees are the General Committee set out at the beginning of the report. The General Committee delegates day to day decision making to the Finance and General Purposes Committee, consisting of the Officers.

Principal office

The Merstham Centre
Weldon Way
Merstham
Surrey
RH1 3QB

Independent examiner

Judita Rogers
2 Sunstone Grove
Merstham
Surrey
RH1 3PR

Bankers

Charities Aid Foundation (CAF) Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Skipton Building Society
43 Church St
Reigate
Surrey
RH2 0AE

Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Financial review
for the year ended 31 March 2023

The Accounts and Annual Report have been updated and presented in line with the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015) issued by the Charity Commission, to the extent applicable to smaller charities.

An overview of the accounts is set out in the Treasurers' report earlier in this document.

The Trustees continue to acknowledge the significant cost pressures on our key funder, the Borough Council.

We remain determined to continue to bring the Charity to a position of financial sustainability by seeking support from a broader range of sponsors and our own fundraising efforts.

Corporate partnerships allow us to develop and grow the Charity in key areas and further increase our outreach into the community.

The Trustees maintain a risk register and consider risk as part of the decision making process and management. The Charity is not required to make a statement regarding risk management. The Trustees also take assurance from the procedures and policies in place, their review thereof and from Trustees' direct involvement in the financial management and operations of the Charity.

On behalf of the Charity, I would like to say a sincere thank you to Judita Rogers for acting in a voluntary capacity as the Independent Examiner and to Vista Partners LLP for dealing with the Charity's payroll on a pro bono basis.

This review, together with the reports contained elsewhere in this document and the legal and administrative information on page one, is the Annual Report of the Trustees for the purposes of the Charities Act 2011.

Signed on behalf of the General Committee



Alison Dadswell

Date:

17/10/23

Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate

Independent examiner's report to the Trustees of the Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate

I report on the accounts for the Charity for the year ended 31 March 2023, which are set out on pages 4 to 11.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

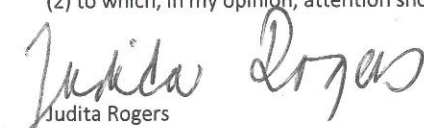
In connection with my examination, no matter has come to my attention:

(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 2011 Act; and

* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.


Judita Rogers
2 Sunstone Grove
Merstham
Surrey
RH1 3PR

Date: 18.10.2023

**Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Statement of Financial Activities
for the year ended 31 March 2023**

	Note	Unrestricted £	Restricted £	Year ended 31 March 2023 Total £	Year ended 31 March 2022 Total £
Income and Endowments	2				
Donations and Legacies		20,908	-	20,908	11,669
Grants		24,500	-	24,500	59,000
Fundraising and lettings		30,515	-	30,515	19,288
Charitable activities:					
Day centres and clubs		19,913	-	19,913	15,416
Transportation		6,041	-	6,041	4,275
Befriending Service		-	-	-	-
Mens Shed		137	-	137	-
Projects:					
Monday club		-	750	750	20,000
Shopfitting		-	750	750	1,000
Free Meals		-	2,100	2,100	500
Men's Shed Tools		-	450	450	1,850
Miscellaneous Income		282	-	282	35
Total Income and Endowments		102,296	4,050	106,346	133,033
Expenditure	3				
Expenditure on raising funds (incl projects)					
Cost of generating grants, donations and legacies		12,809	-	12,809	9,206
Cost of fundraising		12,535	-	12,535	11,214
Expenditure on charitable activities					
Day centres and clubs		57,246	-	57,246	39,064
Transportation		29,467	-	29,467	24,870
Befriending Service		13,627	-	13,627	9,271
Mens Shed		21,713	-	21,713	17,086
Projects:					
Monday club		-	4,419	4,419	15,581
Shop Fittings		-	734	734	2,365
Jubilee Celebrations		-	750	750	500
Shed Extension		-	1,200	1,200	1,850
Free Meals		-	2,100	2,100	-
Miscellaneous Expenditure		-	-	-	-
Total Expenditure		147,397	9,204	156,601	131,006
Net Income/(Expenditure)		(45,101)	(5,154)	(50,254)	2,027
Reconciliation of funds					
Total brought forward		290,726	5,420	296,146	294,119
Net movements in funds		(45,101)	(5,154)	(50,254)	2,027
Restricted funds/unrestricted funds transfers		0	0	-	-
Total carried forward	7,8	245,625	266	245,891	296,146

Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Balance Sheet
for the year ended 31 March 2023

	Note	31 March 2023 £	31 March 2023 £	31 March 2022 £	31 March 2022 £
Fixed Assets					
Tangible fixed assets	4		165,798		175,975
Current Assets					
Accrued Income	5	1,772		-	
Prepayments	5	1,172		644	
5 Cash at bank and in hand		79,966		122,968	
		<u>82,910</u>		<u>123,612</u>	
Creditors: amounts falling due					
within one year	6	(2,817)		(3,440)	
Net Current Assets			80,093		120,171
Net Assets			<u>245,891</u>		<u>296,146</u>
Represented By					
Restricted funds	7		266		5,420
Unrestricted funds	8		245,625		290,726
Designated funds:					
Tangible fixed assets		165,798		175,975	
Free reserves		59,827		94,751	
Designated reserves		20,000		20,000	
Total Funds			<u>245,891</u>		<u>296,146</u>

The notes on pages 7 to 12 form part of these financial statements.

The financial statements were approved by the General Committee on

Signed on behalf of the General Committee

Alison Jackson

11/10/23.

**Age Concern Voluntary Association for the Elderly
Merstham, Redhill and Reigate
Statement of Financial Activities
for the year ended 31 March 2023**

Note 1 - Accounting policies Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015)

Income and Endowments

Income is recognised as it falls due and receipt is probable or more likely than not to be received. Income received wholly in respect of future periods is carried forward in the balance sheet as deferred income.

Legacies: These are included as income in the SoFA when they fulfil the criteria of entitlement, measurement and their receipt is probable.

Gifts in kind: The value placed on gifts in kind included in the SoFA is the estimated value to the charity of the gift received, valued at the price that it estimates it would have to pay in the open market for an equivalent item.

Where gifts in kind are recognised, an equivalent amount will be included as expenditure under the appropriate heading in the SoFA.

Donated services: Donated services are included in the SoFA as both income and expenditure, by including the value of the gift under donations and the relevant cost heading.

Donated services are included in the SoFA where the benefit to the charity is quantifiable and measurable and are valued at the value to the charity.

Volunteer time is not recognised in the accounts, although it is included in the trustees' annual report.

Expenditure

Expenditure is recognised on an accruals basis. Expenditure has been analysed over the charity's main areas of activity.

Support Costs: These do not, in themselves, constitute an activity, instead they enable output-creating activities to be undertaken. Support costs are therefore allocated to the relevant activity cost category they support. This enables the total cost of an activity to be disclosed in the SoFA. Support costs do not appear as a heading in the SoFA.

Governance Costs: These are included as a sub-category of support costs. Governance costs are allocated to activities along with the other support costs.

Allocation of Costs: Where appropriate, expenditure is allocated directly to an activity cost category.

When items of expenditure contribute directly to the output of more than one activity cost category the cost is apportioned on a reasonable, justifiable and consistent basis. The same principle is followed for depreciation, amortisation, impairments, revaluations and support costs.

Tangible fixed assets

Tangible fixed assets are recognised at cost on acquisition and depreciated in equal annual instalments over their anticipated useful life, taking account of any expected residual value on disposal. The charity's freehold property has not been depreciated as its residual value greatly exceeds its cost and therefore no depreciation cost arises. The carrying value of properties is reviewed annually for indications of impairment and provision will be made if any arises.

Assets have been depreciated at the following rates:

Improvements to property - Over ten years

Minibuses - Over seven years

Other equipment - Over four years

Fund accounting

Where resources have been received to fund specified expenditure, it gives rise to restricted income in the statement of financial activities. Relevant expenditure incurred is applied against the income and any unexpended balance is shown as restricted funds at the balance sheet date. Where restricted funds are received for the acquisition of fixed assets, the funds are held as restricted until the asset is purchased. On purchase an amount equal to the cost of the asset is transferred to the fund representing tangible fixed assets. Designated funds are funds set aside by the trustees at their discretion for specific future purposes. The balance of funds representing tangible fixed assets is shown as a designated fund as such funds are unavailable for other purposes without disposing of the assets concerned.

Trustee remuneration, benefits and expenses

Trustees have not received remuneration or benefits from the charity. Expenses have been paid exclusively as reimbursement and classified by nature of cost in the accounts

Staff remuneration

No employees received employer benefits exceeding £60,000

Cash Flow

The Charity is exempt from preparing a cash flow statement

Note 2 - Income

	Unrestricted	Restricted	Total Income Y/E 31.3.23	Total Income Y/E 31.3.22
	£	£	£	£
Donations, Fundraising, Grants & Lettings				
General Donations Received	(8,021)		(8,021)	(9,669)
Legacies & Bequests	(12,887)		(12,887)	(2,000)
Foundations and Other Companies Grants			(24,500)	(59,000)
- Reigate & Banstead Borough Council (commissioned funding)	(15,000)			
- Jules Thorn Trust	(1,500)			
- Allen Lane Foundation	(4,000)			
- Charles Hayward Foundation	(4,000)			
Local Authorities & Governments Applications			0	(500)
- Reigate & Banstead Borough Council		0		
Lettings Income	(9,876)		(9,876)	(5,302)
Fundraising Event Sales	(20,639)		(20,639)	(13,986)
Day Centre & Clubs				
Day Centre lunches & Clubs activities	(18,692)		(18,692)	(13,711)
Membership	(1,221)		(1,221)	(1,705)
Transportation				
Minibus fares Income	(6,041)		(6,041)	(4,275)
Outings & Holidays Income	-		-	-
Befriending Service				
Specific Grants	-		-	0
Men's Shed				
Specific Grants			-	-
Shed Donations			-	-
Shed Products Sales	(137)		(137)	-
Other Projects				
Specific Grants/Donations			(4,050)	(22,850)
- CFS Arts Council Jubilee Fund (re Members Platinum Jubilee celebration)		(750)		
- Surrey County Council (re Shed Extension)		(750)		
- Surrey County Council Member allocation (re Shed Extension electrics)		(450)		
- Surrey County Council (re Free meals)		(2,100)		
Other	(282)		(282)	(35)
	(102,296)	(4,050)	(106,346)	(133,033)

Note 3 - Expenditure

	Expenditure on raising funds		Expenditure on charitable activities				Other Expenditure	Other Expenditure	Other Expenditure	Other Expenditure	Other Expenditure	Total Expenditure Y/E 31.3.23
	Cost of generating grants, donations & legacies	Cost of fundraising	Day centres and clubs	Transport	Befriending Service	Men's Shed	Monday Club	Men's Shed Extension	Free Meals	Jubilee celebrations	Shop Fittings	
Direct Expenditure												
Salaries expense	9,641	5,408	33,024	4,486	10,256	16,769	4,419					84,004
Lunches Expense			7,376									7,376
Centre & Clubs Fundraising Activities		4,026								750		4,776
Outings and activities costs			2,639									2,639
Transport expenses				9,248								9,248
Expenses for Befriending Activities												-
Training Costs			48.00									48
Depreciation expense				8,445								8,445
Shed Costs & Tools						188		1,200	2,100			3,488
Expense for Other Projects Activities											734	734
Total Direct Costs	9,641	9,435	43,088	22,179	10,256	16,957	4,419	1,200	2,100	750	734	120,759
Support Expenditure												
Premises expenses	882	863	3,942	2,029	938	1,551						10,207
Wages Merstham (support costs)	1,173	1,148	5,242	2,698	1,248	2,063						13,572
Office Expense	411	402	1,838	946	437	723						4,758
Governance Expense	238	233	1,064	548	253	419						2,755
Training Costs	-	-	-	-	-	-						-
Depreciation expense	411	402	1,836	945	437							4,032
Sundries	53	52	236	122	56							519
Total Indirect Costs	3,168	3,100	14,159	7,288	3,370	4,756	-	-	-	-	-	35,841
Total Expenditure	12,809	12,535	57,246	29,467	13,627	21,713	4,419	1,200	2,100	750	734	156,601

SUPPORT COSTS APPORTIONMENT	TOTAL £
Premises expenses	10,207
Wages Merstham	13,572
Office Expense	4,758
Governance Expense	2,755
Training Costs	-
Depreciation expense	4,032
Sundries	519
Total Support Costs	35,841

Age Concern Voluntary Association for the Elderly

Merstham, Redhill and Reigate

Notes to the financial statements for the year ended 31 March 2023 (continued)

Note 4 - Fixed Assets

	Freehold land and buildings £	Improvements to Property £	Motor vehicles £	Other equipment £	Total £
Cost or valuation					
At the beginning of the year	133,324	93,079	59,112	16,568	302,083
Additions	-	2,300	-	-	2,300
Disposals	-	-	-	-	-
At the end of the year	133,324	95,379	59,112	16,568	304,383
Depreciation					
At the beginning of the year	-	84,967	28,003	13,139	126,109
Charge for the year	-	2,430	8,445	1,602	12,476
Disposals	-	-	-	-	-
At the end of the year	-	87,397	36,448	14,741	138,585
Net book value					
At 31 March 2023	133,324	7,982	22,664	1,828	165,798
At 31 March 2022	133,324	8,112	31,109	3,430	175,975

Note 5 - Debtors

Description		31 March 2023 £	31 March 2022 £
Sundry prepayments	Payments in advance for 23/24 fundraising events	369	400
	23/24 Database Support agreement	660	
	3 year Website Support agreement	143	244
		1,172	644
Accrued Income	Income relating to Mar 23 not yet banked	1,772	
Total Debtors		2,944	644

Note 6 - Creditors amounts falling due within one year

Description		31 March 2023 £	31 March 2022 £
Sundry creditors	Mar 23 PAYE & Pensions	2,817	3,440
Total Sundry Creditors		2,817	3,440

Note 7 - Restricted Funds

Description	1 April 2022 £	Incoming Resources £	Resources Expended £	Restricted/Unrestricted Transfers £	31 March 2023 £
Monday Club	4,420	-	(4,419)	-	0
Mens Shed Extension	-	1,200	(1,200)	-	-
Jubilee Celebrations	-	750	(750)	-	-
Free Meals	-	2,100	(2,100)	-	-
Shop Fittings	1,000	-	(734)	-	266
Total Restricted Funds	5,420	4,050	(8,469)	0	266

Note 8 - Unrestricted Funds

Description	1 April 2022 £	Incoming Resources £	Resources Expended £	Restricted/Unrestricted Transfers £	31 March 2023 £
Tangible fixed assets	175,975	-	(12,476)	2,300	165,798
Free reserves	94,751	102,296	(134,921)	(2,300)	59,827
Designated Reserves	20,000	-	-	-	20,000
Total Unrestricted Funds	290,726	102,296	(147,397)	0	245,625