

**AGE CONCERN EASTLEIGH**  
**Registered Charity Number : 202718**

**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# **AGE CONCERN EASTLEIGH**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number: 202718**

#### **Trustees**

D Kandiah  
W Irish  
M Tennent  
P Curtis  
M Tellwright

#### **Officers**

D Kandiah (Chairman)  
U Nicol

#### **Principal Office:**

Wessex House  
Upper Market Street  
Eastleigh  
Hampshire  
SO50 9FD

#### **Accountants:**

Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 3DA

#### **Bankers:**

NatWest Bank Plc  
34 Southampton Road  
Eastleigh  
Hampshire  
SO50 9XN

## **AGE CONCERN EASTLEIGH**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

The trustees present their report and unaudited accounts for the year ended 31 March 2023.

Age Concern, Eastleigh is governed by the constitution adopted in 1956, amended throughout the years, with the latest amendment dated 28 October 1998. It was established as a charity on 21 January 1962, with the purpose of promoting the welfare of the aged in any manner which now is, or hereafter, maybe deemed by law to be charitable within the North, South and East wards, and West ward South of Leigh Road and East of Bournemouth Road.

#### **REVIEW OF ACTIVITIES**

Our mission statement is a well-rehearsed document. We are mindful to achieve a financial balance each year to ensure a stable existence for many years to come. We are in the final weeks of moving back to Romsey Road, to our new premises built to our specifications.

We continue to seek long term funding to sustain us in meeting increasing demands to our services. Our new information service and benefit advice, after a trial period is now operating on a regular basis with clients referred to us or voluntarily seeking our service. Our partnership with Good Life Sorted is proving to be a success, where we pass on a home help services to our older residents.

"Let's get digital" are the new buzz words within our office! Our activity leaders are also drawn into thinking digitally and activity fees are collected through 'Sum Up' to minimize cash transactions. With more services going online and reducing face to face contact, it is assumed that everyone has the capacity to adjust to this new digital age. Here at Age Concern, we appreciate that this is not always the case as not everyone has access to the internet. With this in mind - from September, we intend to run regular classes to teach internet browsing and how to use modern devices.

The volunteers of Age Concern need to be complimented on their dedication and reliability in ensuring the smooth operation of all our activities.

Our motive is to be a Centre for Aging Better.

#### **ACHIEVEMENTS**

The officers believe that the objects of the Organisation have been fulfilled.

The organisation made a deficit in the year of £4,611 (2022: surplus of £5,169). The deficit on unrestricted funds before transfers was £1,876 (2022: surplus of £2,379). A deficit of £2,735 was made on restricted funds (2022: surplus of £2,790).

Bank balances decreased by £8,607 in the year to £29,762 (2022: £38,369).

By order of the board

  
W. Irish, Trustee

6 July 2023

M TENNENT

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF AGE CONCERN EASTLEIGH**

I report to the trustees on the accounts for the year ended 31 March 2023 set out on pages 4 to 11.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity 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 Trustee'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 2011 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.



**J E HARRIS FCCA**  
Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

**6 July 2023**

## AGE CONCERN EASTLEIGH

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

(Including Income and Expenditure Account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>INCOME</b>					
Donations and legacies		-	8,349	8,349	14,210
Trading activities					
Rent		-	8,735	8,735	3,255
Minibus fundraising		-	-	-	3,000
Charitable activities	3	275	11,731	12,006	7,823
Investment income		-	53	53	3
<b>TOTAL INCOME</b>		<b>275</b>	<b>28,868</b>	<b>29,143</b>	<b>28,291</b>
<b>EXPENDITURE</b>					
Charitable activities	4	3,010	30,744	33,754	23,122
<b>TOTAL EXPENDITURE</b>		<b>3,010</b>	<b>30,744</b>	<b>33,754</b>	<b>23,122</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>		<b>(2,735)</b>	<b>(1,876)</b>	<b>(4,611)</b>	<b>5,169</b>
FUNDS BALANCE AT 1 APRIL 2022		7,310	83,094	90,404	85,235
<b>FUND BALANCE AT 31 MARCH 2023</b>		<b>4,575</b>	<b>81,218</b>	<b>85,793</b>	<b>90,404</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## AGE CONCERN EASTLEIGH

### PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

(Including Income and Expenditure Account)

	Restricted funds £	Unrestricted funds £	Total 2022 £
<b>INCOME</b>			
Donations and legacies	-	14,210	14,210
Trading activities			
Rent	-	3,255	3,255
Minibus	3,000	-	3,000
Charitable activities	-	7,823	7,823
Investment income	-	3	3
<b>TOTAL INCOME</b>	<b>3,000</b>	<b>25,291</b>	<b>28,291</b>
<b>EXPENDITURE</b>			
Charitable activities	210	22,912	23,122
<b>TOTAL EXPENDITURE</b>	<b>210</b>	<b>22,912</b>	<b>23,122</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>	<b>2,790</b>	<b>2,379</b>	<b>5,169</b>
<b>FUNDS BALANCE AT 1 APRIL 2021</b>	<b>4,520</b>	<b>80,715</b>	<b>85,235</b>
<b>FUND BALANCE AT 31 MARCH 2022</b>	<b>7,310</b>	<b>83,094</b>	<b>90,404</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

# AGE CONCERN EASTLEIGH

## BALANCE SHEET AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		13,321		6,187
<b>CURRENT ASSETS</b>					
Debtors	6	45,784		47,536	
Cash at bank and in hand		<u>29,896</u>		<u>38,369</u>	
		75,680		85,905	
<b>CREDITORS: amounts falling due within one year</b>	7	<u>(3,208)</u>		<u>(1,687)</u>	
			72,472		84,217
<b>NET ASSETS</b>			<u>85,793</u>		<u>90,404</u>
<b>FUNDS</b>					
Restricted funds	8		4,575		7,310
Designated funds	9		10,000		10,000
General funds	9		71,218		73,094
<b>TOTAL FUNDS</b>			<u>85,793</u>		<u>90,404</u>

Approved by the board of trustees on 6 July 2022  
and signed on its behalf by



**D Kandiah**  
Trustee

# **AGE CONCERN EASTLEIGH**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

### **1 ACCOUNTING POLICIES**

#### **a) Accounting convention**

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

Age Concern Eastleigh meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### **b) Income**

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

- Trading income accounted for when earned.
- Income from charitable activities is accounted for when earned and includes income from social clubs.

#### **c) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Fundraising costs are the costs which are associated with generating incoming resources from all sources other than from undertaking charitable activities.
- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

#### **d) Fund accounting**

Funds held by the charity are either:

Unrestricted general funds

Funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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



## AGE CONCERN EASTLEIGH

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

#### 1 ACCOUNTING POLICIES (continued)

##### e) Fixed assets

Fixed assets are stated in the balance sheet at cost less depreciation. Assets are only capitalised when purchase cost is equal to or greater than £200.

Depreciation is provided so as to write off the cost of the fixed assets, less their residual value, over the estimated useful lives of the assets, except freehold and leasehold property, at the following rates:

Fixtures & fittings	20% Reducing balance
Computer equipment	33% Straight line

#### 2 LEGAL STATUS

The charity is unincorporated and was registered on 21 January 1962 with the Charity Commission in England and Wales. The registered number is 202718. The charity is a public benefit entity.

The registered office of the charity is Age Concern Eastleigh, Wessex House, Eastleigh Business Centre, Upper Market Street, Eastleigh, Hampshire, SO50 9FD.

#### 3 CHARITABLE ACTIVITIES INCOME

	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Hall let	-	4,896	4,896	2,353
Kurling income	-	1,212	1,212	1,518
Choir Group income	275	-	275	325
Table Tennis income	-	728	728	883
Computer club	-	25	25	31
Outings income	-	307	307	-
Other income	-	4,563	4,563	2,713
	275	11,731	12,006	7,823

## AGE CONCERN EASTLEIGH

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

4 CHARITABLE ACTIVITIES	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Printing, postage & stationery	-	1,828	1,828	1,499
Telephone and utilities	-	2,095	2,095	20
Wages	-	11,525	11,525	9,586
Repairs, maintenance & equipment	-	5,315	5,315	2,539
Removal costs	-	1,586	1,586	-
General outing costs & expenses	220	1,972	2,192	620
Donations paid out	2,790	-	2,790	210
Depreciation - Fixtures & fittings	-	3,664	3,664	1,921
Meeting expenses	-	1,567	1,567	1,440
Legal and professional fees	-	-	-	4,465
Accountancy & independent examination	-	940	940	822
Sundry costs	-	252	252	-
	<b>3,010</b>	<b>30,744</b>	<b>33,754</b>	<b>23,122</b>

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £940 (2022: £822).

5 TANGIBLE ASSETS	Fixtures & fittings £
<u>Cost</u>	
At beginning of year	24,329
Additions	10,798
At end of year	<u>35,127</u>
<u>Depreciation</u>	
At beginning of year	18,142
Charge for year	3,664
At end of year	<u>21,806</u>
<u>Net book value</u>	
At end of year	<u>13,321</u>
At beginning of year	<u>6,187</u>

# AGE CONCERN EASTLEIGH

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

6 DEBTORS	2023 £	2022 £
Other debtors	45,474	45,876
Prepayments and accrued income	310	1,660
	<u>45,784</u>	<u>47,536</u>

Included within other debtors is £nil (2022: nil) due in more than one year.

Included within other debtors is £45,431 relating to the redevelopment of the Romsey Road property. In October 2019, Age Concern Eastleigh entered into an agreement whereby the freehold was passed to Eastleigh Borough Council for redevelopment. New purpose built premises on the same site will be passed back to Age Concern Eastleigh on a 999 year lease with a peppercorn rent once the development has been completed. The charity has moved into the redeveloped building but are waiting on the formalities of the lease to be finalised.

The debtor represents Age Concern Eastleigh's contractual right to receive the interest in the property once redeveloped. The long leasehold will be valued on completion but Age Concern Eastleigh has received indicative valuations well in excess of £45,431 which was the carrying value of the former freehold interest.

7 CREDITORS: amounts falling due within one year	2023 £	2022 £
Deferred income	-	130
PAYE	141	333
Accruals	3,067	1,224
	<u>3,208</u>	<u>1,687</u>

8 RESTRICTED FUNDS	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
Singers Piano fund	1,270	275	(220)	-	1,325
Minibus fund	2,790	-	(2,790)	-	-
Vivid	2,931	-	-	-	2,931
Call and Create	319	-	-	-	319
	<u>7,310</u>	<u>275</u>	<u>(3,010)</u>	<u>-</u>	<u>4,575</u>

The Singers Piano Fund is for the purchase of a new electric organ for the choir.

The Minibus fund was for the purchase of a new One Community minibus.

Vivid is a joint project with Vivid Homes on supporting the older person during the lockdown.

Call and Create is a joint project with The Point Eastleigh, to support and prevent loneliness for the older person.

# AGE CONCERN EASTLEIGH

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

9 UNRESTRICTED FUNDS	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<i>Designated funds</i>					
BeFriending	10,000	-	-	-	10,000
General funds	73,094	28,868	(30,744)	-	71,218
	<u>83,094</u>	<u>28,868</u>	<u>(30,744)</u>	<u>-</u>	<u>81,218</u>

BeFriending is a scheme to support the older person with tasks such as shopping etc.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted funds £	Unrestricted funds £	2023 Total £
Fixed assets	-	13,321	13,321
Current assets	4,575	71,105	75,680
Current liabilities	-	(3,208)	(3,208)
	<u>4,575</u>	<u>81,218</u>	<u>85,793</u>

11 COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted funds £	Unrestricted funds £	2022 Total £
Fixed assets	-	6,187	6,187
Current assets	7,310	78,595	85,905
Current liabilities	-	(1,687)	(1,687)
	<u>7,310</u>	<u>83,094</u>	<u>90,404</u>

## 12 GIFTS IN KIND

During the year Eastleigh Borough Council gifted the charity £38,928 in lieu of rent (2022: £38,928). This is not shown within income or expenditure.

## 13 RELATED PARTY TRANSACTIONS

Neither the trustees nor any persons connected with them have received any remuneration.

During the year D Kandiah was reimbursed for travel expenses and costs incurred on behalf of the charity amounting to £300 (2022: £1,298).

During the year other officers of the charity were reimbursed £nil (2022: £nil) for travel expenses and costs incurred on behalf of the charity.