

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

**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# **AGE CONCERN EASTLEIGH**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number: 202718**

#### **Trustees**

P Curtis  
W Irish  
D Kandiah (deceased 26 May 2024)  
M Tellwright  
M Tennent

#### **Officers**

U Nicol  
J Roberts-Jones

#### **Principal Office:**

10 Romsey Road  
Eastleigh  
Hampshire  
SO50 9AL

#### **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 2024 (continued)**

The trustees present their report and unaudited accounts for the year ended 31 March 2024.

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 THE YEAR**

Sadly our former Chair, Devan passed away in May. Our deepest sympathies go to his family. He will be greatly missed, and the Trustees will do all they can to continue his legacy at Age Concern Eastleigh. In Devan's honour the hall will be named the Devan Kandiah Hall and a plaque will be presented to his family at the AGM.

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.

The last year has been spent bedding into our new premises, which has been a mainly positive experience but with some exceptions. The air conditioning in the kitchen had control problems which meant that cold air was being supplied, this used significant amounts of electricity, the cost of which we have had to cover. The problem has now been solved but EBC were slow to respond and this matter remains outstanding. The gas supply to the kitchen remained unconnected until October 2023, again EBC had been slow to respond.

EBC have not yet issued us with the lease of the building, this issue remains outstanding, and we will be taking this up with them in a joint approach with One Community.

There are a range of activities taking place in the hall every day except Friday. They continue to prove popular but can only continue if sufficient members are able to take part. Unfortunately, the Table Tennis club has recently and reluctantly decided to close following a fall in the number of participants.

Efforts were made during the year to reinstate the Lunch Club. However the problems with the kitchen and a lack of volunteers made this impossible. Efforts will continue in the coming year to try and reintroduce this valuable service.

We were unable to organise an outing this year. Some suggestions had been made for a visit but none were considered suitable. The main criteria are: the outing needs to be confined to an afternoon; it should include afternoon tea; sufficient volunteers are available to organise and lead; and, the subsidy provided by ACE must sit comfortably within our resources.

Activities only happen as a result of the hard work and dedication of the activity leaders and the Trustees express their thanks to all of them.

Advice and Guidance on a variety of matters continues to play an important role in the services offered by ACE. The Trustees would like to record their thanks to our volunteers Jackie and Maggie for all their efforts in Advice and Guidance as well as for their contribution to the running of the office.

Our secretary Ursula has continued to provide a sterling service to the Trustees and to the management of the office in general. Jean stepped in to help out with financial control but has also been able provide us with significant advice on how to take the Charity forward. Our thanks to Jean and Ursula.

## **AGE CONCERN EASTLEIGH**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

#### **ACHIEVEMENTS**

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

The organisation made a surplus in the year of £177 (2023: deficit of £4,611). The unrestricted fund balance at 31 March 2024 were £85,970 (2023: £81,218) and restricted funds were £nil (2023: £4,575).

Bank balances increased by £1,572 in the year to £31,468 (2023: £29,896).

#### **THE FUTURE**

Following guidance from the Charities Commission it was agreed in December 2023 at an Extraordinary General Meeting of members to change the status of Age Concern Eastleigh Town, an unincorporated organisation, to a Charitable Incorporated Organisation (CIO). In order to emphasise the change, the name of the charity was changed to Age Concern Eastleigh (ACE). This change took place on 1 April 2024 and all assets of Age Concern Eastleigh Town other than the lease of our premises, have been transferred to ACE.

We are taking steps to recruit more volunteers so that the office may remain open for longer than we are able to at present.

By order of the board



**W Irish, Trustee**

**23 July 2024**

## **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 2024 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

**23 July 2024**

## AGE CONCERN EASTLEIGH

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

(Including Income and Expenditure Account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>INCOME</b>					
Donations and legacies		-	838	838	8,349
Trading activities					
Rent		-	19,360	19,360	8,735
Charitable activities	3	-	8,987	8,987	12,006
Investment income		-	-	-	53
<b>TOTAL INCOME</b>		-	29,185	29,185	29,143
<b>EXPENDITURE</b>					
Charitable activities	5	3,250	25,758	29,008	33,754
<b>TOTAL EXPENDITURE</b>		3,250	25,758	29,008	33,754
<b>NET (EXPENDITURE)/INCOME BEFORE TRANSFERS</b>		(3,250)	3,427	177	(4,611)
TRANSFERS BETWEEN FUNDS		(1,325)	1,325	-	-
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>		(4,575)	4,752	177	(4,611)
FUNDS BALANCE AT 1 APRIL 2023		4,575	81,218	85,793	90,404
<b>FUND BALANCE AT 31 MARCH 2024</b>		-	85,970	85,970	85,793

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 2023 £
INCOME			
Donations and legacies	-	8,349	8,349
Trading activities			
Rent	-	8,735	8,735
Charitable activities	275	11,731	12,006
Investment income	-	53	53
<b>TOTAL INCOME</b>	<b>275</b>	<b>28,868</b>	<b>29,143</b>
EXPENDITURE			
Charitable activities	3,010	30,744	33,754
<b>TOTAL EXPENDITURE</b>	<b>3,010</b>	<b>30,744</b>	<b>33,754</b>
<b>NET EXPENDITURE FOR YEAR</b>	<b>(2,735)</b>	<b>(1,876)</b>	<b>(4,611)</b>
FUNDS BALANCE AT 1 APRIL 2022	7,310	83,094	90,404
<b>FUND BALANCE AT 31 MARCH 2023</b>	<b>4,575</b>	<b>81,218</b>	<b>85,793</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 2024

	Notes	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	6		10,449		13,321
<b>CURRENT ASSETS</b>					
Debtors	7	45,741		45,784	
Cash at bank and in hand		<u>31,468</u>		<u>29,896</u>	
		77,209		75,680	
<b>CREDITORS: amounts falling due within one year</b>	8	<u>(1,688)</u>		<u>(3,208)</u>	
			75,521		72,472
<b>NET ASSETS</b>			<u>85,970</u>		<u>85,793</u>
<b>FUNDS</b>					
Restricted funds	9		-		4,575
Designated funds	10		10,000		10,000
General funds	10		75,970		71,218
<b>TOTAL FUNDS</b>			<u>85,970</u>		<u>85,793</u>

Approved by the board of trustees on 23 July 2024  
and signed on its behalf by



**M Tellwright**  
Trustee



**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**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 2024 (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 2024 £	Total 2023 £
Hall let	-	3,546	3,546	4,896
Kurling income	-	2,412	2,412	1,212
Choir Group income	-	2,052	2,052	275
Table Tennis income	-	573	573	728
Computer club	-	-	-	25
Outings income	-	-	-	307
Other income	-	404	404	4,563
	-	8,987	8,987	12,006

#### 4 STAFF COSTS

	2024 £	2023 £
Wages and salaries	7,557	11,434
Social security costs	58	91
	<u>7,615</u>	<u>11,525</u>

During the year the average number of employees was 3 (2023: 3).

# AGE CONCERN EASTLEIGH

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 5 CHARITABLE ACTIVITIES

	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
Printing, postage & stationery	-	310	310	1,828
Telephone and utilities	1,106	10,404	11,510	2,095
Wages (see note 4)	1,500	6,173	7,673	11,525
Repairs, maintenance & equipment	-	3,917	3,917	5,315
Removal costs	-	-	-	1,586
General outing costs & expenses	425	596	1,021	2,192
Donations paid out	-	-	-	2,790
Depreciation - Fixtures & fittings	-	3,091	3,091	3,664
Meeting expenses	-	308	308	1,567
Legal and professional fees	-	224	224	-
Accountancy & independent examination	-	720	720	940
Sundry costs	219	15	234	252
	<b>3,250</b>	<b>25,758</b>	<b>29,008</b>	<b>33,754</b>

Included within accountancy and examinations fees above are amounts due to the independent examiners in relation to independent examination of £720 (2023: £940).

### 6 TANGIBLE ASSETS

	Fixtures & fittings £
<u>Cost</u>	
At beginning of year	35,127
Additions	219
At end of year	<b>35,346</b>
<u>Depreciation</u>	
At beginning of year	21,806
Charge for year	3,091
At end of year	<b>24,897</b>
<u>Net book value</u>	
At end of year	<b>10,449</b>
At beginning of year	<b>13,321</b>

## AGE CONCERN EASTLEIGH

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

7	DEBTORS	2024 £	2023 £
	Other debtors	45,431	45,474
	Prepayments and accrued income	310	310
		<u>45,741</u>	<u>45,784</u>

Included within other debtors is £nil (2023: 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.

8	CREDITORS: amounts falling due within one year	2024 £	2023 £
	PAYE	740	141
	Other creditors	229	-
	Accruals	719	3,067
		<u>1,688</u>	<u>3,208</u>

9	RESTRICTED FUNDS	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
	Singers Piano fund	1,325	-	-	(1,325)	-
	Vivid	2,931	-	(2,931)	-	-
	Call and Create	319	-	(319)	-	-
		<u>4,575</u>	-	<u>3,250</u>	<u>(1,325)</u>	-

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

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 2024 (continued)

10 UNRESTRICTED FUNDS	At beginning				At end
	of year	Income	Expenditure	Transfers	of year
	£	£	£	£	£
<i>Designated funds</i>					
BeFriending	10,000	-	-	-	10,000
General funds	71,218	29,185	(25,758)	1,325	75,970
	<u>81,218</u>	<u>29,185</u>	<u>(25,758)</u>	<u>1,325</u>	<u>85,970</u>

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

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted	Unrestricted	2024
	funds	funds	Total
	£	£	£
Fixed assets	-	10,449	10,449
Current assets	-	77,209	77,209
Current liabilities	-	(1,688)	(1,688)
	<u>-</u>	<u>85,970</u>	<u>85,970</u>

12 COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted	Unrestricted	2023
	funds	funds	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>83,094</u>	<u>90,404</u>

### 13 GIFTS IN KIND

During the year Eastleigh Borough Council gifted the charity £19,464 in lieu of rent (2023: £38,928). This is not shown within income or expenditure.

### 14 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 £259 (2023: £300).

During the year other officers of the charity were reimbursed £20 (2023: £nil) for travel expenses and costs incurred on behalf of the charity.