Charity registration number: 251915

# AGE CONCERN (COWPLAIN) (OPW) COMMITTEE
# TRUSTEES' REPORT AND
# UNAUDITED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 30 JUNE 2025

# Age Concern (Cowplain) (OPW) Committee
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# Age Concern (Cowplain) (OPW) Committee
# Trustees' Report For The Year Ended 30 June 2025

The trustees present their report and the financial statements for the year ended 30 June 2025.

## Objectives and Activities

### Aims and Objectives

The purpose of the charity as set out in its governing document, to promote the welfare of the aged in any manor which now or hereafter may deemed by law to be charitable within the Cowplain Ward and immediate vicinity.

The main activities undertaken in relation to those purposes with principal objective of providing services and facilities for the well being or the elderly in our catchment area; comprising a lunch club (three days), keep fit, genealogy, ceramic painting, befriending service for the vulnerable elderly living in the cowplain ward and its surrounds.

## Achievements and Performance

### Main Achievements

The Centre has had yet another busy year and the demand on the lunch club continues to increase with the number of meals reaching up to forty-two or more per day and a waiting list of clients who wish to join the lunch club. The demand has continued to grow with so many of our lunch clients being affected by the change in the winter fuel allowance and the continuing increase in energy and food costs. We have found that many of our lunch members are arriving even earlier in the mornings and more of them staying and joining to the social afternoons, therefore spending more of their days at the centre.

So far, we have managed to keep the price of the lunch club meals at a very reasonable price which has not been increased for a couple of years, but we will have to continue to monitor costs of food prices as they are continuing to rise week on week.

The decoration of our Main Hall which holds the lunch club and other activities was redecorated over the Christmas period which has made it into a nicer and welcoming area for our lunch members and hall hirers who help to bring in income. With all the work that has been done over the last two years the centre is a bright and inviting place.

Our Centre Manager Julie Turner has now been in post nearly a year and has continued the excellent work of our previous manager making improvements and continuing to look at ways of bringing in hall hirers to help fund the Centre. As Chairperson it has been a pleasure to collaborate with her and see her enthusiasm. As we no longer have a part-time assistant, I am presently covering the manager’s role when she is on leave, this obviously helps to keep the costs down. If we continue to develop more services at the Centre, then the committee and trustees may consider reinstating the part-time assistant post.

As mentioned in last year’s report we continue to look at ways of attracting more volunteers to the Centre; we have been fortunate in increasing the numbers, but my concern is getting suitable volunteers for the catering and befriending services.

Alongside our popular lunch club and social afternoons, we continue to have around twenty diverse groups hiring the rooms on a weekly and monthly basis; these are made up of different charities and activities. The Podiatry Service holds four clinics a week at the centre and continues to treat approximately fifty patients per week. Our Vice Chair continues to provide a free service assisting people who need help filling in Attendance Allowance forms. As there is an increase in requests for this service it has been agreed that the chairperson will also assist to help with the demand. The centre is continuing to be extremely popular with the elderly community both local and surrounding areas as well as many of our hall hirers.

Financially the Charity continues to be in a stable position as you will see from the Treasurer’s report. Sadly, earlier in the year our Treasurer had to step down from his role due to health problems, but we have been lucky in finding a new Treasurer who has taken over and continued the excellent work of our previous treasurer.

As I mentioned in the first paragraph of this report the Trustees and Executive Committee members will continue to monitor the finances to ensure that the charity remains in a financially stable position so that we can continue to maintain our building and provide much needed services for all the users of the Centre.

To end my report, I would like to say a big thank you for the dedication of our manager and all the volunteers who continue to make the Centre a welcoming and caring place for all users of the Centre.

## Structure, Governance and Management

### Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Model constitution adopted 26 June 1957 as amended 12 August 1980, 5 October 2000 & 20 October 2005. New trustees are recruited by the current committee from the community of Cowplain and surrounding areas.

**Reference and Administrative Details**

**Trustees**

Mrs Sandy Sanger - Chair
Mr David Allport - Trustee (resigned 12/09/2025)
Mr Haydn Davies (resigned 30/09/2024)
Mrs Yvonne Bough (appointed 11/09/2025)

**Charity Number**

251915

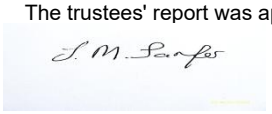
**Principal Address**

Borrow Day Centre
London Road
Cowplain
Hampshire
PO8 8DB

**Independent Examiner**

Katie Wood FCA FCCA
Johnston Wood Roach Ltd
24 Picton House Hussar Court
Waterlooville
Hampshire
PO7 7SQ

The trustees' report was approved by the board of trustees and signed on its behalf by:



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Mrs Sandy Sanger

Trustee
Date 03 Oct 2025

## Age Concern (Cowplain) (OPW) Committee
## Independent Examiner's Report to the Trustees of Age Concern (Cowplain) (OPW) Committee
## For The Year Ended 30 June 2025

I report to the trustees on my examination of the accounts of Age Concern (Cowplain) (OPW) Committee (the Trust) for the year ended 30 June 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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 contents 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.



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Katie Wood FCA FCCA

Date 03 Oct 2025

24 Picton House Hussar Court
Waterlooville
Hampshire
PO7 7SQ

## Age Concern (Cowplain) (OPW) Committee
## Statement of Financial Activities
## For The Year Ended 30 June 2025

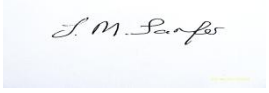
| | Notes | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | | |
| Donations and legacies | **3** | 14,129 | 11,604 |
| Charitable activities: | | | |
| General | | 26,702 | 25,062 |
| Other trading activities | **4** | 37,280 | 34,164 |
| Investments | **5** | 962 | 1,043 |
| | | 79,073 | 71,873 |
| **EXPENDITURE ON:** | | | |
| Raising funds | **7** | (20,980) | (19,810) |
| Charitable activities: | **7** | | |
| General | | (53,745) | (56,816) |
| | | (74,725) | (76,626) |
| **NET INCOME/(EXPENDITURE)** | | 4,348 | (4,753) |
| **NET MOVEMENT IN FUNDS** | | 4,348 | (4,753) |
| **RECONCILIATION OF FUNDS:** | | | |
| Total funds brought forward | | 404,422 | 409,175 |
| **TOTAL FUNDS CARRIED FORWARD** | **14** | 408,770 | 404,422 |

The notes on pages 7 to 11 form part of these financial statements.

## Age Concern (Cowplain) (OPW) Committee
## Statement of Financial Position
## As At 30 June 2025

| | Notes | 2025 Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible Assets | **12** | 299,324 | 296,234 |
| | | 299,324 | 296,234 |
| **CURRENT ASSETS** | | | |
| Cash at bank and in hand | | 113,386 | 109,196 |
| | | 113,386 | 109,196 |
| **Creditors: Amounts Falling Due Within One Year** | **13** | (3,940) | (1,008 ) |
| **NET CURRENT ASSETS (LIABILITIES)** | | 109,446 | 108,188 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 408,770 | 404,422 |
| **NET ASSETS** | | 408,770 | 404,422 |
| **FUNDS OF THE CHARITY** | | | |
| Unrestricted Funds | | 408,770 | 404,422 |
| **TOTAL FUNDS** | **14** | 408,770 | 404,422 |

On behalf of the board



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Mrs Sandy Sanger

Trustee

Date 03 Oct 2025

The notes on pages 7 to 11 form part of these financial statements.

## 1. General Information

Age Concern (Cowplain) (OPW) Committee is an unincorporated charity registered with the Charity Commission, registered charity number 251915. The principal address is Borrow Day Centre, London Road, Cowplain, Hampshire, PO8 8DB.

## 2. Accounting Policies

### 2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

### 2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income with related expenditure
Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies
Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts
Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities
These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help
The value of any volunteer help received is not included in the accounts.

Investment income
This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets
This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets
This includes any gain or loss on the sale of investments.

### 2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds
These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities
These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable
All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs
These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure
These are support costs not allocated to a particular activity.

2.4. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---|---|
| Freehold | not provided |
| Plant & Machinery | 20% on cost |

2.5. **Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.6. **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. **Income from Donations and Legacies**

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|
| Donations and gifts | 8,100 | 5,885 |
| Member subscriptions and sponsorships | 6,029 | 5,719 |
| | 14,129 | 11,604 |

4. **Income from Other Trading Activities**

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|
| Fundraising events | 2,950 | 1,206 |
| Lunch club | 34,330 | 32,958 |
| | 37,280 | 34,164 |

5. **Investment Income**

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|
| Bank interest receivable | 962 | 1,043 |

6. **Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

| | 2025 £ | 2024 £ |
|---|---|---|
| Depreciation of tangible fixed assets - owned | 1,030 | 206 |

7. **Analysis of Expenditure**

| | Activities undertaken directly | Support costs (see note 8 ) | 2025 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raising funds | 20,980 | - | 20,980 |
| General | 51,761 | 1,984 | 53,745 |
| | 72,741 | 1,984 | 74,725 |

| | Activities undertaken directly | Support costs (see note 8 ) | 2024 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raising funds | 19,810 | - | 19,810 |
| General | 54,321 | 2,495 | 56,816 |
| | 74,131 | 2,495 | 76,626 |

8. **Support Costs**

| | 2025 General |
|---|---|
| | £ |
| General administration | 1,984 |

| | 2024 General |
|---|---|
| | £ |
| General administration | 2,495 |

9. **Independent Examiner's Remuneration**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Independent examination of the financial statements | 1,056 | 1,008 |

10. **Staff Costs**

Staff costs were as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 31,933 | 36,511 |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. **Average Number of Employees**

Average number of employees during the year was: 1 (2024: 1)

12. **Tangible Assets**

| | Land & Property Freehold | Plant & Machinery | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| As at 1 July 2024 | 295,804 | 32,697 | 328,501 |
| Additions | - | 4,120 | 4,120 |
| As at 30 June 2025 | 295,804 | 36,817 | 332,621 |
| **Depreciation** | | | |
| As at 1 July 2024 | - | 32,267 | 32,267 |
| Provided during the period | - | 1,030 | 1,030 |
| As at 30 June 2025 | - | 33,297 | 33,297 |
| **Net Book Value** | | | |
| As at 30 June 2025 | 295,804 | 3,520 | 299,324 |
| As at 1 July 2024 | 295,804 | 430 | 296,234 |

13. **Creditors: Amounts Falling Due Within One Year**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Accruals and deferred income | 3,940 | 1,008 |

14. **Movement in Funds**

| | As at 1 July 2024 | Income | Expenditure | As at 30 June 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General: | | | | |
| General unrestricted fund | 404,422 | 79,073 | (74,725) | 408,770 |
| **Total funds** | 404,422 | 79,073 | (74,725) | 408,770 |

| | As at 1 July 2023 | Income | Expenditure | As at 30 June 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General: | | | | |
| General unrestricted fund | 409,175 | 71,873 | (76,626) | 404,422 |
| **Total funds** | 409,175 | 71,873 | (76,626) | 404,422 |

15. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

16. **Related Party Disclosures**

There have been no related party transactions in the reporting period, or the prior period that require disclosure.

Signable

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**Parties involved with this document**

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| Fri, 3rd Oct 2025 13:35:29 BST | Kate Wood - Signer (3a3ca407f625cd123903903455a6660d) |

**Audit history log**

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