Charity registration number: 251915

AGE CONCERN (COWPLAIN) (OPW) COMMITTEE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

Age Concern (Cowplain) (OPW) Committee
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Age Concern (Cowplain) (OPW) Committee
Trustees' Report For The Year Ended 30 June 2026

The trustees present their report and the financial statements for the year ended 30 June 2026.

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 is extremely busy; the coffee mornings and the lunch club continues to be extremely popular with as many as forty-two lunch members attending each of the two course meals three times a week. We have so far managed to keep the price of our meals and the beverages the same for the last two of years; this is helped by having volunteer cooks. We will have to continue to monitor the cost of food prices as they are continuing to rise week on week.

Our Centre Manager has now restarted our Befriending service; after Covid we struggled to get volunteers to return but thankfully we are back on track and thanks to our Centre Manager and the Befriending volunteers we are able to offer a stronger and reliable Befriending Service which continues to be very much in demand.

We now have a new website which was developed by an IT Consultant who gave their time freely.

The website is a very user-friendly site; it has attracted a lot more business for us such as new groups and hall hirers. It is also easy for staff to update the website enabling our local community to be kept informed of new groups starting at the centre or events such as our Remembrance Sunday service which is held every year.

We have a diverse range of activities held at the centre throughout each day and evenings which ensures that we have a regular income. The Podiatry service continues to be busy and now holds a clinic 5 days a week; we also now have a Play Therapist who holds a clinic 3 days a week.

Due to the effects of global warming that we have been experiencing over the last few summers, particularly this summer we are looking into the cost of getting air conditioning installed in two of the main rooms of the building to ensure the comfort of the elderly and volunteers who use our building and also for the different groups that hirer our rooms.

I am pleased to say that the centre has a good reputation as friendly and caring environment to spend time in; we know that the elderly in Cowplain and surrounding areas get a lot of enjoyment not just attending the lunch club but the coming to the different social activities that are organised each week and throughout the year by our amazing volunteers who give up their time freely. There are many elderly in our community who are lonely or without their family near to them; the Centre gives them the opportunity to get out, socialise and make new friends.

Sadly, we lost three of our committee members, but I am pleased to report that we have had four new executive committee members join this year who are very much involved in activities within the centre. It is important that we have a dedicated team on the committee to ensure the future of the charity.

Financially the Charity continues to be in a stable position as you will see from our Treasurer's report. Along with our excellent Treasurer 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 to all the users of the Centre for years to come.

To end my report, I would like to say a big thank you to the staff and especially to all the volunteers who continue to make the Centre a welcoming and caring place for the everyone in our community.

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

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 Westside View
Waterlooville
PO7 7SQ

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



Mrs Sandy Sanger

Trustee
Date

Age Concern (Cowplain) (OPW) Committee
Independent Examiner's Report to the Trustees of Age Concern (Cowplain) (OPW) Committee
For The Year Ended 30 June 2026

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 2026.

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.



Katie Wood FCA FCCA

Date
24 Picton House Westside View
Waterlooville
PO7 7SQ

Age Concern (Cowplain) (OPW) Committee
Statement of Financial Activities
For The Year Ended 30 June 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	15,165	14,129
Charitable activities:			
General		30,860	26,702
Other trading activities	4	40,703	37,280
Investments	5	818	962
		87,546	79,073
EXPENDITURE ON:			
Raising funds	7	(20,624)	(20,980)
Charitable activities:	7		
General		(61,506)	(53,745)
		(82,130)	(74,725)
NET INCOME		5,416	4,348
NET MOVEMENT IN FUNDS		5,416	4,348
RECONCILIATION OF FUNDS:			
Total funds brought forward		408,770	404,422
TOTAL FUNDS CARRIED FORWARD	14	414,186	408,770

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 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
FIXED ASSETS			
Tangible Assets	12	302,294	299,324
		302,294	299,324
CURRENT ASSETS			
Cash at bank and in hand		116,288	113,386
		116,288	113,386
Creditors: Amounts Falling Due Within One Year	13	(4,396)	(3,940)
NET CURRENT ASSETS (LIABILITIES)		111,892	109,446
TOTAL ASSETS LESS CURRENT LIABILITIES		414,186	408,770
NET ASSETS		414,186	408,770
FUNDS OF THE CHARITY			
Unrestricted Funds		414,186	408,770
TOTAL FUNDS	14	414,186	408,770

On behalf of the board

S. M. Sanger

Mrs Sandy Sanger

Trustee
Date

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**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Donations and gifts	7,990	8,100
Member subscriptions and sponsorships	7,175	6,029
	15,165	14,129

4. **Income from Other Trading Activities**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Fundraising events	2,679	2,950
Lunch club	38,024	34,330
	40,703	37,280

5. **Investment Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	818	962

6. Net Income/(Expenditure)

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

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	2,030	1,030

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2026 Total
	£	£	£
Raising funds	20,625	(1)	20,624
General	59,823	1,683	61,506
	80,448	1,682	82,130

	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

8. Support Costs

	Raising funds	General	2026 Total
	£	£	£
General administration	(1)	1,683	1,682

	2025 General
	£
General administration	1,984

9. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	1,080	1,056

10. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	38,460	31,933

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: 2 (2025: 1)

12. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 July 2025	295,804	36,817	332,621
Additions	-	5,000	5,000
As at 30 June 2026	295,804	41,817	337,621
Depreciation			
As at 1 July 2025	-	33,297	33,297
Provided during the period	-	2,030	2,030
As at 30 June 2026	-	35,327	35,327
Net Book Value			
As at 30 June 2026	295,804	6,490	302,294
As at 1 July 2025	295,804	3,520	299,324

13. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Accruals and deferred income	4,396	3,940

14. Movement in Funds

	As at 1 July 2025	Income	Expenditure	As at 30 June 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	408,770	87,546	(82,130)	414,186
Total funds	408,770	87,546	(82,130)	414,186

	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

15. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£

16. **Related Party Disclosures**
There have been no related party transactions in the reporting period, or the prior period that require disclosure.

Age Concern (Cowplain) (OPW) Committee
Detailed Statement of Financial Activities
For The Year Ended 30 June 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	7,990	8,100
Membership subscriptions	7,175	6,029
	15,165	14,129
Charitable Activities:		
General		
Various clubs and groups	10,500	11,080
Rental income	20,360	15,622
	30,860	26,702
Other trading activities		
Fundraising events	2,679	2,950
Lunch club	38,024	34,330
	40,703	37,280
Investments		
Bank interest receivable	818	962
	818	962
	87,546	79,073
EXPENDITURE ON:		
Raising funds		
Lunch club costs	(20,582)	(20,080)
Befriending costs	(43)	(900)
Sundry expenses	1	-
	(20,624)	(20,980)
Charitable Activities:		
General		
Wages and salaries	(38,460)	(31,933)
Premises costs	(9,863)	(8,163)
Repairs, renewals and maintenance	(6,518)	(7,416)
Insurance	(1,632)	(1,578)
Data and telecommunications costs	(867)	(856)
Printing, postage and stationery	(453)	(785)
Depreciation of plant and machinery	(2,030)	(1,030)
Independent examiner's fees	(1,080)	(1,056)
Sundry expenses	(603)	(928)
	(61,506)	(53,745)
	(82,130)	(74,725)
NET INCOME	5,416	4,348