

St Just and Pendeen Age Concern Charity No 267861

We are a small local Charity running a Charity Shop to raise funds to support the Elderly in St Just and Pendeen. During the Covid Lockdowns we were closed for some months and are now open again on 6 days a week. We have 12 volunteers.

Our building is also used by local groups who pay a small fee and we have outbuildings which are let on a permanent basis.

Judith Gear, Trustee. 2nd September 2022.

A handwritten signature in black ink, appearing to read 'Jegear', written in a cursive style.

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

AGE CONCERN ST JUST/PENDEEN

AGE CONCERN ST JUST/PENDEEN

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
General Information	1
Independent Examiner's Report	2
Client Approval Certificate	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6

AGE CONCERN ST JUST/PENDEEN
GENERAL INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

CHARITY NUMBER: 267861

ADDRESS: 27 Fore Street
St. Just
Penzance
TR19 7LJ

ACCOUNTANTS: D.J. Reynolds & Co.
Chartered Accountants
15 Alverton Street
Penzance
Cornwall
TR18 2QP

AGE CONCERN ST JUST/PENDEEN
INDEPENDENT EXAMINER'S REPORT
31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 4 to 6.

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(5)(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.



Mr David J. Reynolds BA FCA
D.J. Reynolds & Co.
Chartered Accountants
15 Alverton Street
Penzance
Cornwall
TR18 2QP

Date: 27.8.22

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
AGE CONCERN ST JUST/PENDEEN

CLIENT APPROVAL CERTIFICATE

We approve the financial statements and confirm that we have made available all relevant records and information for their preparation. On behalf of the board:

.....
Signed (Trustee) *Jegear*

.....
Full Name *Judith Gear*

Date: *27-8-22*

AGE CONCERN ST JUST/PENDEEN

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
Income				
Shop	25,445		9,024	
Meals	-		-	
Donations and other	1,355		818	
Grants	-		-	
Sales	<u>-</u>		<u>-</u>	
		26,800		9,842
Cost of sales				
Food	-		-	
Transport	-		-	
Promotions	<u>-</u>		<u>-</u>	
		<u>-</u>		<u>-</u>
		26,800		9,842
Other income				
Interest receivable		<u>6</u>		<u>15</u>
		26,806		9,857
Expenditure				
Rates/water charges	469		111	
Light and heat	230		869	
Volunteer expenses	293		11	
Telephone	457		450	
Stationery and printing	16		21	
Advertising, travel and entertainment	49		37	
Insurance	1,845		1,826	
Repairs and renewals	2,266		1,798	
Administration	567		277	
Donations	528		4,353	
Legal Fees	-		-	
Bad debts provision	-		-	
Bad debts written off	-		-	
Bookkeeping	475		254	
Accountancy	714		714	
Depreciation	<u>70</u>		<u>101</u>	
		<u>7,979</u>		<u>10,822</u>
SURPLUS OF INCOME OVER EXPENDITURE/ (EXCESS OF EXPENDITURE OVER INCOME)		<u>18,827</u>		(965)

AGE CONCERN ST JUST/PENDEEN

BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	1		42,573		42,643
CURRENT ASSETS					
Prepayments		1,517		914	
Bank balances		<u>107,661</u>		<u>89,199</u>	
		<u>109,178</u>		<u>90,113</u>	
CURRENT LIABILITIES					
Other liabilities and accruals		<u>1,452</u>		<u>1,284</u>	
		<u>1,452</u>		<u>1,284</u>	
			<u>107,726</u>		<u>88,829</u>
NET ASSETS			<u>150,299</u>		<u>131,472</u>
FINANCED BY					
RESERVES	2		<u>150,299</u>		<u>131,472</u>

AGE CONCERN ST JUST/PENDEEN

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2021	42,408	15,990	58,398
Additions	-	-	-
At 31 March 2022	<u>42,408</u>	<u>15,990</u>	<u>58,398</u>
DEPRECIATION			
At 1 April 2021	-	15,755	15,755
Charge for year	-	70	70
At 31 March 2022	-	<u>15,825</u>	<u>15,825</u>
NET BOOK VALUE			
At 31 March 2022	<u>42,408</u>	<u>165</u>	<u>42,573</u>
At 31 March 2021	<u>42,408</u>	<u>235</u>	<u>42,643</u>

2. RESERVES

	2022 £	2021 £
Brought forward	131,472	132,437
Add:		
Surplus of Income over Expenditure/ (Excess of expenditure over income)	<u>18,827</u>	<u>(965)</u>
	<u>150,299</u>	<u>131,472</u>

INDEPENDENT EXAMINER'S REPORT
31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 4 to 6.

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(5)(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.



Mr David J. Reynolds BA FCA
D.J. Reynolds & Co.
Chartered Accountants
15 Alverton Street
Penzance
Cornwall
TR18 2QP

Date: 27.8.22