

# AGE CONCERN CARLTON AND DISTRICT

England & Wales - Charity number 702763

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1990-04-25

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Age Concern  
352-356 Carlton Hill  
Carlton  
Nottingham  
NG4 1JB

**Phone** 01159400421

**Email** [ageconcerncarlton@btconnect.com](mailto:ageconcerncarlton@btconnect.com)

**Website** [www.ageconcern-carlton.co.uk](http://www.ageconcern-carlton.co.uk)

## Activities

---

**Objects:** TO PROMOTE THE WELFARE OF THE AGED IN ANY MANNER WHICH NOW IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE WITHIN THE AREA BOUNDED BY THE GELDING BOROUGH BOUNDARY WITH THE CITY OF NOTTINGHAM IN THE WEST AND THE SOUTH AND BOUNDED BY MAPPERLEY PLAINS IN THE NORTH AND THE BOUNDARY WITH NEWARK AND SHERWOOD DISTRICT COUNCIL IN THE EAST.

**Activities:** A dynamic and unique local charity with a sound track record of delivering quality services and support aimed at improving the health and well being of older people. With over 50 volunteers the organisation works on a low cost sustainable funding basis to deliver high quality services including Social & Activities Day Care, Lunch Clubs, Pop - In, Holidays & Outings, Arts & Crafts and Information.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Elderly/old People, People With Disabilities

## Geography

---

- **Area of benefit:** SEE OBJECTS
- Nottinghamshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£274,498	£259,803	-	-
2023-09-30	£258,734	£256,511	-	-
2022-09-30	£230,881	£224,990	-	-
2021-09-30	£229,995	£226,219	-	-
2020-09-30	£205,750	£194,733	-	-

## Trustees

---

Name	Role	Appointed
David Beardsall		2025-10-14
Edwina Mary Grice		2025-10-14
JULIE CARVER-SMITH		2024-01-01
Karen Elisabeth Highfield Taylor		2026-03-19
Simon Patrick Tipping		2025-10-14
Timothy Richard Beaver		2013-12-12

**AGE CONCERN CARLTON AND DISTRICT**

England & Wales - Charity number 702763

---

# Accounts

---

Charity registration number: 702763

# Age Concern Carlton and District

Annual Report and Financial Statements

for the Year Ended 30 September 2024

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **Age Concern Carlton and District**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 18

## **Age Concern Carlton and District**

### **Reference and Administrative Details**

**Trustees**

Russell Chapman

Ralph Ferguson

Timothy Beaver

Joy Thackeray

Julie Carver-Smith

**Senior Management Team**

T Pearson, Volunteer Coordinator

Julie Buckle, Volunteer Coordinator, Since 01/03/2024

Tracy Logan, Volunteer Coordinator, Since 01/01/2024

S Layton, Occupational Therapist, Until 30/04/2024

A Millhouse, Volunteer Coordinator, Until 28/02/2024

J Carver-Smith, Volunteer Coordinator, Until 31/12/2023

**Secretary (Freelance)** R A Ferguson

**Charity Registration Number** 702763

**Principal Office**

352-356

Carlton Hill

Nottingham

NG4 1JB

**Independent Examiner**

John O'Brien, employee of  
Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# Age Concern Carlton and District

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2024.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Russell Chapman
	Ralph Ferguson
	Timothy Beaver
	Joy Thackeray
	Julie Carver-Smith (appointed 1 January 2024)

### Structure, governance and management

#### *Nature of governing document*

The charity is operated under the rules of its constitution adopted 25 April 1990.

#### *Recruitment and appointment of trustees*

We operate a skills based recruitment process.

### Objectives and activities

#### *Objects and aims*

To promote the welfare of the aged in any manner which now is or hereafter may be deemed by law to be charitable within the area bounded by the Gedling Borough boundary with the City of Nottingham in the west and south and bounded by Mapperley Plains in the north and the boundary with Newark & Sherwood District Council in the east.

#### *Objectives, strategies and activities*

Social & activities centre, lunch club, drop in tearoom, occupational therapist support & advice, telephone befriending, outings, holidays, walking group.

#### *Public benefit*

Older people often living alone and in isolation with little family support are some of the most vulnerable individuals in our community and a principal focus of our attention.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Age Concern Carlton and District**

### **Trustees' Report (continued)**

#### **Achievements and performance**

Our aim is to daily strive to support our ethos of celebrating later life and reducing the feelings of isolation and loneliness. We achieve this by offering a number of services including the Mayfield Centre, Luncheon Club and our Drop in Tearoom.

The Mayfield Centre operates four days a week, Tuesday to Friday from 10:00-2:30, offering activities and a freshly prepared three course lunch. We continue to serve members from the local area and have members who attend weekly, a few attend every day we are open. However, we are still feeling the effects of Covid and our numbers are lower than we would like. We are looking to address this very soon by launching a marketing campaign to raise awareness of this service.

Once again, we were able to offer our members a holiday to Llandudno in September. This annual trip is very popular and will continue in future years.

The Luncheon Club which operates within the Mayfield Centre continues to thrive. A freshly prepared three course meal is available to book on an ad hoc basis and regularly has between eight to ten people a day who join the members of the Mayfield Centre. Additionally, we offer a monthly luncheon club to a local group of older people. Attendance at this event is usually between twenty to twenty-four people.

Afternoon Teas can be booked through our tearoom, again we have a regular group of approximately twenty people who come monthly but also cater for ad-hoc bookings. Interest in afternoon teas is increasing.

Our small Tea Room is open Monday to Saturday and can accommodate up to sixteen people. It offers very reasonably priced refreshments including light lunches, snacks and a variety of drinks, a listening ear and companionship and a warm space in the colder months. We have on average thirteen regular customers every day and the occasional passerby.

This year saw the referral rate for the telephone befriending service reduce. After speaking with local social prescribers, who are our main referrers, there are now a few more small telephone befriending services in the area, so the need for this kind of support is being spread across more services. Additionally, older adults are increasingly asking for in-person befriending, to support with attending social events and do regular tasks, such as attending appointments and shopping, rather than telephone befriending alone.

In total there were twenty-nine older adults benefitting from the service and twenty-four volunteers (some volunteers call more than one person).

This year, we trialled an in-person befriending service, which went well, but we were unable to find more volunteers to make this a regular service to offer older adults in our community. It may be something we consider revisiting in the future.

## **Age Concern Carlton and District**

### **Trustees' Report (continued)**

We felt that the telephone befriending service was coming to a gradual natural close and took the decision, after consulting the National Lottery, who provided funding, to close the service at the end of September 2024, instead of March 2025. This meant that we did not incur a further annual charge from the call handling service from October. Eight of the existing volunteer befriender/service user partnerships decided to continue their friendship on an independent basis, and the telephone befriending service manager continued to work with existing service users, to either find alternative befriending services, or to support them in finding local in-person activities to participate in. The service was officially closed on the 17th March 2025.

There was an underspend, from the National Lottery Grant, of £1719. The National Lottery agreed that this money could be used to buy kitchen equipment and to pay for annual staff training.

Our main source of income is generated through our charity shop which is run by a manager and a team of thirty-five dedicated volunteers. Sales have remained stable despite a drop in the price of rags and competition from Vinted, EBay and many other on-line sites used by individuals to sell items. We continue to receive a steady flow of high-quality second-hand items, including electricals and furniture. Higher priced items, where the price cannot be achieved in the shop, will be sent to the auction, in future. A volunteer has offered to assist with this.

Early in the financial year we were dealt a blow when our Honorary Secretary of over 35 years was forced to retire due to ill health. His experience and the wealth of knowledge he possessed had an impact. Our shop manager also left due to ill health. However, in early February 2024 we recruited a new shop manager, who has settled in well. We created a new part time role of Charity Operations Manager to replace the Honorary Secretary role. The role was filled in November 2024.

We continue to be very grateful for the support we receive from a dedicated team of volunteers who support the shop, the Mayfield Centre and the Tea Room, between them they give over 10,985 hours to the charity enabling us to offer our services, we could not survive without them.

#### **Financial review**

##### ***Policy on reserves***

Our income and expenditure has remained remarkably consistent over many years, largely thanks to our policy of not becoming reliant upon statutory funding and instead focusing on unrestricted income generation largely through our charity shop. However it is considered prudent to aim for reserves equivalent to 26 weeks average expenditure (currently 7 weeks).

## Age Concern Carlton and District

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 17/07/2025 and signed on its behalf by:

  
Joy Thackeray  
Trustee

## Age Concern Carlton and District

### Independent Examiner's Report to the trustees of Age Concern Carlton and District

#### Independent examiner's report to the trustees of Age Concern Carlton and District

I report to the trustees on my examination of the accounts of Age Concern Carlton and District (the Charity) for the year ended 30 September 2024.

#### 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 Charity'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 Act.

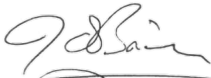
#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 accounting 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.



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 18/07/2025

## Age Concern Carlton and District

### Statement of Financial Activities for the Year Ended 30 September 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	6,231	-	6,231	3,602
Charitable activities	3	<u>227,533</u>	<u>40,734</u>	<u>268,267</u>	<u>255,132</u>
Total Income		<u>233,764</u>	<u>40,734</u>	<u>274,498</u>	<u>258,734</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(237,809)</u>	<u>(21,994)</u>	<u>(259,803)</u>	<u>(256,511)</u>
Total Expenditure		<u>(237,809)</u>	<u>(21,994)</u>	<u>(259,803)</u>	<u>(256,511)</u>
Net (expenditure)/income		(4,045)	18,740	14,695	2,223
Gross transfers between funds		<u>(1,187)</u>	<u>1,187</u>	-	-
Net movement in funds		(5,232)	19,927	14,695	2,223
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>36,854</u>	<u>5,710</u>	<u>42,564</u>	<u>40,341</u>
Total funds carried forward	13	<u><u>31,622</u></u>	<u><u>25,637</u></u>	<u><u>57,259</u></u>	<u><u>42,564</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 13.

## Age Concern Carlton and District

### Statement of Financial Activities for the Year Ended 30 September 2024 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

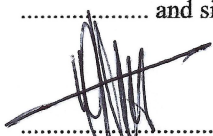
	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	3,602	-	3,602
Charitable activities	3	<u>236,114</u>	<u>19,018</u>	<u>255,132</u>
Total Income		<u>239,716</u>	<u>19,018</u>	<u>258,734</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(238,635)</u>	<u>(17,876)</u>	<u>(256,511)</u>
Total Expenditure		<u>(238,635)</u>	<u>(17,876)</u>	<u>(256,511)</u>
Net movement in funds		1,081	1,142	2,223
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>35,773</u>	<u>4,568</u>	<u>40,341</u>
Total funds carried forward	13	<u><u>36,854</u></u>	<u><u>5,710</u></u>	<u><u>42,564</u></u>

The notes on pages 10 to 18 form an integral part of these financial statements.

**Age Concern Carlton and District**  
**(Registration number: 702763)**  
**Balance Sheet as at 30 September 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	4,797	5,695
<b>Current assets</b>			
Debtors	11	5,321	4,619
Cash at bank and in hand		<u>53,839</u>	<u>34,590</u>
		59,160	39,209
<b>Creditors: Amounts falling due within one year</b>	12	<u>(6,698)</u>	<u>(2,340)</u>
<b>Net current assets</b>		<u>52,462</u>	<u>36,869</u>
<b>Net assets</b>		<u>57,259</u>	<u>42,564</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	13	25,637	5,710
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>31,622</u>	<u>36,854</u>
<b>Total funds</b>	13	<u>57,259</u>	<u>42,564</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
.....  
Russell Chapman  
Trustee

# Age Concern Carlton and District

## Notes to the Financial Statements for the Year Ended 30 September 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Age Concern Carlton and District meets the definition of a 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 notes.

#### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture & equipment	15% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	33% reducing balance

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	3,793	3,793	3,402
Gift aid reclaimed	2,438	2,438	-
Grants, including capital grants;			
Government grants	-	-	200
	6,231	6,231	3,602

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	40,734	40,734	19,018
Charity shop and services	171,950	-	171,950	187,813
Fundraising	899	-	899	1,468
Activities	7,978	-	7,978	4,445
Membership	46,042	-	46,042	42,388
Sundry receipts	664	-	664	-
	227,533	40,734	268,267	255,132

#### 4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
National Lottery	-	37,159	37,159
Local Councillors grant	200	-	200
Sundry	3,793	3,575	7,368
Gift Aid	2,438	-	2,438
	6,431	40,734	47,165

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Activities & trips	-	4,762	4,762	24,244
Cleaning	5,311	-	5,311	5,344
Telephone befriending	-	17,232	17,232	17,876
Legal & Professional fees	3,296	-	3,296	6,589
Bank charges	1,022	-	1,022	1,247
Maintenance	1,028	-	1,028	643
Rent & services	47,473	-	47,473	48,593
Insurance	3,799	-	3,799	3,276
Utilities	9,594	-	9,594	-
Vehicle expense	5,315	-	5,315	479
Volunteer & staff expenses	-	-	-	16,730
Depreciation	898	-	898	1,080
Fundraising	70	-	70	2,008
General office costs	410	-	410	3,775
Equipment, repairs & renewals	2,318	-	2,318	402
Hospitality/Refreshments	853	-	853	7,296
Travel expenses	23,655	-	23,655	-
Card transaction fees	3,588	-	3,588	-
Food shopping	11,798	-	11,798	-
Freelance Staffing	3,565	-	3,565	-
Sundry expense	2,481	-	2,481	-
Telephone & postage	1,168	-	1,168	1,011
Wages, NI & pensions	110,167	-	110,167	115,918
	<u>237,809</u>	<u>21,994</u>	<u>259,803</u>	<u>256,511</u>

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>898</u>	<u>1,080</u>

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	103,330	112,896
Social security costs	4,979	1,252
Pension costs	1,858	1,770
	<u>110,167</u>	<u>115,918</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees during the year	<u>5</u>	<u>4</u>

5 (2023 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £87,580 (2023 - £87,558).

#### 8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	1,182	985
Other financial services	730	625
	<u>1,912</u>	<u>1,610</u>

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>				
At 1 October 2023	25,825	6,295	1,005	33,125
At 30 September 2024	25,825	6,295	1,005	33,125
<b>Depreciation</b>				
At 1 October 2023	20,416	6,200	814	27,430
Charge for the year	811	24	63	898
At 30 September 2024	21,227	6,224	877	28,328
<b>Net book value</b>				
At 30 September 2024	4,598	71	128	4,797
At 30 September 2023	5,409	95	191	5,695

#### 11 Debtors

	2024 £	2023 £
Trade debtors	4,456	-
Prepayments	865	-
Other debtors	-	4,619
	5,321	4,619

#### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,560	-
Other taxation and social security	3,565	807
Other creditors	1,182	1,533
Accruals	391	-
	6,698	2,340

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

#### 13 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	36,854	233,764	(237,809)	(1,187)	31,622
<b>Restricted funds</b>					
Telephone befriending (National Lottery)	5,710	17,159	(17,232)	-	5,637
Llandudno Holiday	-	3,575	(4,762)	1,187	-
Refurbishment	-	20,000	-	-	20,000
<b>Total restricted funds</b>	<u>5,710</u>	<u>40,734</u>	<u>(21,994)</u>	<u>1,187</u>	<u>25,637</u>
<b>Total funds</b>	<u>42,564</u>	<u>274,498</u>	<u>(259,803)</u>	<u>-</u>	<u>57,259</u>
	<b>Balance at 1 October 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>		<b>Balance at 30 September 2023 £</b>
<b>Unrestricted funds</b>					
<i>General</i>					
General	35,773	239,716	(238,635)		36,854
<b>Restricted</b>					
Telephone befriending (National Lottery)	<u>4,568</u>	<u>19,018</u>	<u>(17,876)</u>		<u>5,710</u>
<b>Total funds</b>	<u>40,341</u>	<u>258,734</u>	<u>(256,511)</u>		<u>42,564</u>

The specific purposes for which the funds are to be applied are as follows:

Telephone befriending: Provision of emotional support by telephone to isolated older people and help with essentials.

Llandudno Holiday: Annual holiday in Llandudno organised for Day Centre members.

Refurbishment Funds:

1. New stainless steel cabinets and refurbishment of the Day Centre kitchen.
2. Repair of the damaged roof in our Day Centre.

The transfer from the General fund to the Llandudno Holiday fund is to cover the deficit on this activity.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 September 2024 £</b>
Tangible fixed assets	4,797	-	4,797
Current assets	33,523	25,637	59,160
Current liabilities	(6,698)	-	(6,698)
Total net assets	31,622	25,637	57,259
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 September 2023 £</b>
Tangible fixed assets	5,695	-	5,695
Current assets	33,499	5,710	39,209
Current liabilities	(2,340)	-	(2,340)
Total net assets	36,854	5,710	42,564

**AGE CONCERN CARLTON AND DISTRICT**

England & Wales - Charity number 702763

---

# Accounts

---

Charity registration number: 702763

# Age Concern Carlton and District

Annual Report and Financial Statements

for the Year Ended 30 September 2023

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **Age Concern Carlton and District**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 15

## **Age Concern Carlton and District**

### **Reference and Administrative Details**

**Trustees**

Russell Chapman  
Ralph Ferguson  
Timothy Beaver  
Joy Thackeray  
Julie Carver-Smith

**Senior Management Team**

A Millhouse, Volunteer Coordinator  
T Pearson, Volunteer Coordinator  
J Carver-Smith, Volunteer Coordinator  
S Layton, Occupational Therapist

**Secretary (Freelance)** R A Ferguson

**Charity Registration Number** 702763

**Principal Office**

352-356  
Carlton Hill  
Nottingham  
NG4 1JB

**Independent Examiner**

John O'Brien, employee of  
Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

# Age Concern Carlton and District

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2023.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is operated under the rules of its constitution/trust deed adopted 25 April 1990.

#### *Recruitment and appointment of trustees*

We operate a skills based recruitment process.

#### *Major risks and management of those risks*

##### *Financial*

Pandemic, War.

### **Objectives and activities**

#### *Objects and aims*

To promote the welfare of the aged in any manner which now is or hereafter may be deemed by law to be charitable within the area bounded by the Gedling Borough boundary with the City of Nottingham in the west and south and bounded by Mapperley Plains in the north and the boundary with Newark & Sherwood District Council in the east.

#### *Objectives, strategies and activities*

Day Care - Social & Activities Centre, Lunch Club, Drop - In Tearoom, Occupational Therapist support & advice, Telephone Befriending, Outings, Holidays, Walking Group

#### *Public benefit*

Older people often living alone and in isolation with little family support are some of the most vulnerable individuals in our community and a principal focus of our attention.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### *Policy on reserves*

Our income and expenditure has remained remarkably consistent over many years largely thanks to our policy of not becoming reliant upon statutory funding and instead focusing on unrestricted income generation largely through our charity shop. However it is considered prudent to aim for reserves equivalent to 26 weeks average expenditure (currently 7 weeks).

## Age Concern Carlton and District

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ~~22/6/2024~~ and signed on its behalf by:



Joy Thackeray  
Trustee

## Age Concern Carlton and District

### Independent Examiner's Report to the trustees of Age Concern Carlton and District

#### Independent examiner's report to the trustees of Age Concern Carlton and District

I report to the trustees on my examination of the accounts of Age Concern Carlton and District (the Charity) for the year ended 30 September 2023.

#### 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 Charity'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 Act.

#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 accounting 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.



.....  
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 22/6/2024.....

## Age Concern Carlton and District

### Statement of Financial Activities for the Year Ended 30 September 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	3,602	-	3,602	9,399
Charitable activities	3	<u>236,114</u>	<u>19,018</u>	<u>255,132</u>	<u>221,482</u>
Total Income		<u>239,716</u>	<u>19,018</u>	<u>258,734</u>	<u>230,881</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(238,635)</u>	<u>(17,876)</u>	<u>(256,511)</u>	<u>(224,990)</u>
Total Expenditure		<u>(238,635)</u>	<u>(17,876)</u>	<u>(256,511)</u>	<u>(224,990)</u>
Net movement in funds		1,081	1,142	2,223	5,891
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>35,773</u>	<u>4,568</u>	<u>40,341</u>	<u>34,450</u>
Total funds carried forward	14	<u><u>36,854</u></u>	<u><u>5,710</u></u>	<u><u>42,564</u></u>	<u><u>40,341</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

## Age Concern Carlton and District

### Statement of Financial Activities for the Year Ended 30 September 2023 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

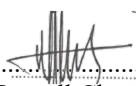
	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	9,399	-	9,399
Charitable activities	3	<u>202,464</u>	<u>19,018</u>	<u>221,482</u>
Total Income		<u>211,863</u>	<u>19,018</u>	<u>230,881</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(206,366)</u>	<u>(18,624)</u>	<u>(224,990)</u>
Total Expenditure		<u>(206,366)</u>	<u>(18,624)</u>	<u>(224,990)</u>
Net movement in funds		5,497	394	5,891
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>30,276</u>	<u>4,174</u>	<u>34,450</u>
Total funds carried forward	14	<u><u>35,773</u></u>	<u><u>4,568</u></u>	<u><u>40,341</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

**Age Concern Carlton and District**  
**(Registration number: 702763)**  
**Balance Sheet as at 30 September 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	5,695	4,175
<b>Current assets</b>			
Stocks	11	-	150
Debtors	12	4,619	-
Cash at bank and in hand		<u>34,590</u>	<u>37,834</u>
		39,209	37,984
<b>Creditors: Amounts falling due within one year</b>	13	<u>(2,340)</u>	<u>(1,818)</u>
<b>Net current assets</b>		<u>36,869</u>	<u>36,166</u>
<b>Net assets</b>		<u>42,564</u>	<u>40,341</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	5,710	4,568
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>36,854</u>	<u>35,773</u>
<b>Total funds</b>	14	<u>42,564</u>	<u>40,341</u>

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on *22/10/2024*. and signed on their behalf by:

  
 .....  
 Russell Chapman  
 Trustee

# Age Concern Carlton and District

## Notes to the Financial Statements for the Year Ended 30 September 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Age Concern Carlton and District meets the definition of a 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 notes.

#### Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture & equipment	15% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	33% reducing balance

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	3,402	3,402	3,660
Grants, including capital grants;			
Government grants	200	200	5,239
Grants from companies	-	-	500
	<u>3,602</u>	<u>3,602</u>	<u>9,399</u>

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Grants & donations	-	19,018	19,018	19,018
Charity shop & services	234,646	-	234,646	201,492
Fundraising	1,468	-	1,468	972
	<u>236,114</u>	<u>19,018</u>	<u>255,132</u>	<u>221,482</u>

#### 4 Grants and donations

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
National Lottery	-	19,018	19,018
Local Councillors grant	200	-	200
Sundry	3,402	-	3,402
	<u>3,602</u>	<u>19,018</u>	<u>22,620</u>

#### 5 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations paid	-	-	-	416
Telephone befriending	-	17,876	17,876	18,624
Services	31,540	-	31,540	23,662
Professional fees	6,589	-	6,589	3,952
Bank charges	1,247	-	1,247	4,090
Maintenance	6,389	-	6,389	6,696
Rent & services	48,593	-	48,593	37,099
Insurance	3,276	-	3,276	1,254
Staff costs	115,918	-	115,918	92,217
Utilities	-	-	-	9,469
Vehicle	479	-	479	1,423
Volunteer & staff expenses	16,730	-	16,730	1,852
Depreciation	1,080	-	1,080	836
Fundraising	2,008	-	2,008	-
General office costs	4,786	-	4,786	-
Secretarial expenses	-	-	-	23,400
	<u>238,635</u>	<u>17,876</u>	<u>256,511</u>	<u>224,990</u>

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>1,080</u>	<u>836</u>

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	112,896	88,381
Social security costs	1,252	2,137
Pension costs	<u>1,770</u>	<u>1,699</u>
	<u>115,918</u>	<u>92,217</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees during the year	<u>4</u>	<u>5</u>

4 (2022 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £87,558 (2022 - £83,142).

#### 8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	985	850
Other financial services	625	588
	<u>1,610</u>	<u>1,438</u>

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>				
At 1 October 2022	23,225	6,295	1,005	30,525
Additions	2,600	-	-	2,600
At 30 September 2023	25,825	6,295	1,005	33,125
<b>Depreciation</b>				
At 1 October 2022	19,462	6,168	720	26,350
Charge for the year	954	32	94	1,080
At 30 September 2023	20,416	6,200	814	27,430
<b>Net book value</b>				
At 30 September 2023	5,409	95	191	5,695
At 30 September 2022	3,763	127	285	4,175

#### 11 Stock

	2023 £	2022 £
Stocks	-	150

#### 12 Debtors

	2023 £	2022 £
Other debtors	4,619	-

#### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	807	-
Other creditors	1,533	1,818
	2,340	1,818

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

#### 14 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	35,773	239,716	(238,635)	36,854
<b>Restricted funds</b>				
Telephone befriending (National Lottery)	4,568	19,018	(17,876)	5,710
<b>Total funds</b>	40,341	258,734	(256,511)	42,564
	<b>Balance at 1 October 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 September 2022 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	30,276	211,863	(206,366)	35,773
<b>Restricted</b>				
Telephone befriending (National Lottery)	4,174	19,018	(18,624)	4,568
<b>Total funds</b>	34,450	230,881	(224,990)	40,341

The specific purposes for which the funds are to be applied are as follows:

Telephone befriending: Provision of emotional support by telephone to isolated older people and help with essentials.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

#### 15 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 September 2023 £</b>
Tangible fixed assets	5,695	-	5,695
Current assets	33,499	5,710	39,209
Current liabilities	(2,340)	-	(2,340)
Total net assets	36,854	5,710	42,564
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 September 2022 £</b>
Tangible fixed assets	4,175	-	4,175
Current assets	33,416	4,568	37,984
Current liabilities	(1,818)	-	(1,818)
Total net assets	35,773	4,568	40,341

#### 16 Related party transactions

During the year the charity made the following related party transactions:

##### **R A Ferguson**

(During the year Mr R A Ferguson who is the brother of trustee Mr R Ferguson received total remuneration of £21,865 (2021:£23,400) for his role as a Secretary.)

At the balance sheet date the amount due to/from R A Ferguson was £Nil (2022 - £Nil).

#### 17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**AGE CONCERN CARLTON AND DISTRICT**

England & Wales - Charity number 702763

---

# Accounts

---

Age Concern (Carlton and District)

(continued)

Charity registration number: 702763

# Age Concern Carlton and District

Annual Report and Financial Statements  
for the Year Ended 30 September 2022

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## Age Concern Carlton and District

### Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

## **Age Concern Carlton and District**

### **Reference and Administrative Details**

**Trustees** Russell Chapman  
Ralph Ferguson  
Timothy Beaver  
Joy Thackeray  
Sebastian Soar

**Senior Management Team** A Millhouse, Volunteer Coordinator  
T Pearson, Volunteer Coordinator  
J Carver-Smith, Volunteer Coordinator  
S Layton, Occupational Therapist

**Secretary (Freelance)** R A Ferguson

**Charity Registration Number** 702763

**Principal Office** 352-356  
Carlton Hill  
Nottingham  
NG4 1JB

**Independent Examiner** John O'Brien, employee of  
Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **Age Concern Carlton and District**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2022.

#### **Structure, governance and management**

##### *Nature of governing document*

The charity is operated under the rules of its constitution/trust deed adopted 25 April 1990.

##### *Recruitment and appointment of trustees*

We operate a skills based recruitment process.

##### *Major risks and management of those risks*

###### *Financial*

Pandemic, War.

#### **Objectives and activities**

##### *Objects and aims*

To promote the welfare of the aged in any manner which now is or hereafter may be deemed by law to be charitable within the area bounded by the Gedling Borough boundary with the City of Nottingham in the west and south and bounded by Mapperley Plains in the north and the boundary with Newark & Sherwood District Council in the east.

##### *Objectives, strategies and activities*

Day Care - Social & Activities Centre, Lunch Club, Drop - In Tearoom, Occupational Therapist support & advice, Telephone Befriending, Outings, Holidays, Walking Group

##### *Public benefit*

Older people often living alone and in isolation with little family support are some of the most vulnerable individuals in our community and a principal focus of our attention.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Age Concern Carlton and District

### Trustees' Report (continued)

#### **Achievements and performance**

We received during this period referrals for our Mayfield Social & Activities Centre (Day Care) service from GP's and other community health professionals, the Mental Health Team, other agencies, community groups and individuals and delivered approximately 1500 placements.

Our 'preventative' services including our Lunch Club provided in excess of 1500 subsidised hot, nutritious 3 course meals and our Dop In Tearoom has offered reasonably priced refreshments, a listening ear, companionship, information, signposting for advice and access to support for over 35 people daily meaning in excess of 10,000 contacts over the year. In addition, led by our Occupational Therapist we have played a major role in the rehabilitation of a number of individuals following hospitalisation and have successfully advocated for a number of vulnerable people facing the challenge of dealing with over-zealous utility companies and the like. Finally our lottery funded telephone befriending service is now in its third year and is having a major impact on a growing number of vulnerable older people.

We are grateful to all of our charity shop donors, customers and volunteers who together contribute the bulk of our very valuable unrestricted income. In addition our grateful thanks are due to Nottinghamshire County Council, Gedling Borough Council and the National Lottery for the funding of both general and specific programmes.

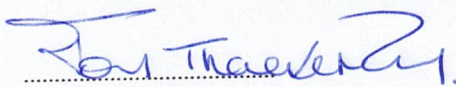
#### **Financial review**

Finances remain consistently stable.

#### **Policy on reserves**

Our income and expenditure has remained remarkably consistent over many years largely thanks to our policy of not becoming reliant upon statutory funding and instead focusing on unrestricted income generation largely through our charity shop. However it is considered prudent to aim for reserves equivalent to 26 weeks average expenditure (currently 7 weeks).

The annual report was approved by the trustees of the charity on 5/5/23 and signed on its behalf by:



Joy Thackeray  
Trustee

## Age Concern Carlton and District

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

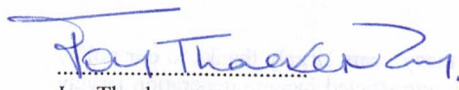
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 5/5/23 and signed on its behalf by:

  
Joy Thackeray  
Trustee

## Age Concern Carlton and District

### Independent Examiner's Report to the trustees of Age Concern Carlton and District

#### Independent examiner's report to the trustees of Age Concern Carlton and District

I report to the trustees on my examination of the accounts of Age Concern Carlton and District (the Charity) for the year ended 30 September 2022.

#### 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').

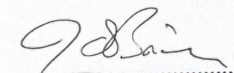
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no 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 accounting 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.



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus  
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date:.....26/5/23.....

## Age Concern Carlton and District

### Statement of Financial Activities for the Year Ended 30 September 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	9,399	-	9,399	63,428
Charitable activities	3	202,464	19,018	221,482	166,567
<b>Total Income</b>		<u>211,863</u>	<u>19,018</u>	<u>230,881</u>	<u>229,995</u>
<b>Expenditure on:</b>					
Charitable activities	4	(206,366)	(18,624)	(224,990)	(226,219)
<b>Total Expenditure</b>		<u>(206,366)</u>	<u>(18,624)</u>	<u>(224,990)</u>	<u>(226,219)</u>
Net movement in funds		5,497	394	5,891	3,776
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>30,276</u>	<u>4,174</u>	<u>34,450</u>	<u>30,674</u>
Total funds carried forward	13	<u>35,773</u>	<u>4,568</u>	<u>40,341</u>	<u>34,450</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 13.

## Age Concern Carlton and District

### Statement of Financial Activities for the Year Ended 30 September 2022 (continued)

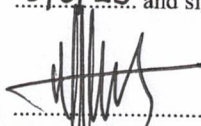
These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	63,428	-	63,428
Charitable activities	3	145,609	20,958	166,567
<b>Total Income</b>		<u>209,037</u>	<u>20,958</u>	<u>229,995</u>
<b>Expenditure on:</b>				
Charitable activities	4	(209,435)	(16,784)	(226,219)
<b>Total Expenditure</b>		<u>(209,435)</u>	<u>(16,784)</u>	<u>(226,219)</u>
Net movement in funds		(398)	4,174	3,776
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>30,674</u>	-	<u>30,674</u>
Total funds carried forward	13	<u>30,276</u>	<u>4,174</u>	<u>34,450</u>

**Age Concern Carlton and District**  
**(Registration number: 702763)**  
**Balance Sheet as at 30 September 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	4,175	5,011
<b>Current assets</b>			
Stocks	10	150	150
Debtors	11	-	2,325
Cash at bank and in hand		37,834	31,002
		37,984	33,477
<b>Creditors: Amounts falling due within one year</b>	12	(1,818)	(4,038)
<b>Net current assets</b>		36,166	29,439
<b>Net assets</b>		40,341	34,450
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	13	4,568	4,174
<b>Unrestricted income funds</b>			
Unrestricted funds		35,773	30,276
<b>Total funds</b>	13	40,341	34,450

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 5/5/23 and signed on their behalf by:

  
 .....  
 Russell Chapman  
 Trustee

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2022

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

Age Concern Carlton and District meets the definition of a 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 notes.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture & equipment	15% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	33% reducing balance

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	3,660	3,660	5,298
Grants, including capital grants;			
Government grants	5,239	5,239	58,130
Grants from companies	500	500	-
	9,399	9,399	63,428

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants & donations	-	19,018	19,018	20,958
Charity shop	159,338	-	159,338	129,824
Daycare & meals	42,154	-	42,154	15,785
Fundraising	972	-	972	-
	<u>202,464</u>	<u>19,018</u>	<u>221,482</u>	<u>166,567</u>

#### 4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations paid	416	-	416	-
Telephone befriending	-	18,624	18,624	16,784
Services	23,662	-	23,662	38,079
Professional fees	3,952	-	3,952	2,040
Bank charges	4,090	-	4,090	1,363
Maintenance	6,696	-	6,696	11,142
Rent	37,099	-	37,099	23,109
Insurance	1,254	-	1,254	1,732
Staff costs	92,217	-	92,217	83,356
Utilities	9,469	-	9,469	4,458
Vehicle	1,423	-	1,423	-
Volunteer expenses	1,852	-	1,852	7,600
Depreciation	836	-	836	1,043
Sundry	-	-	-	4,723
Secretarial expenses	23,400	-	23,400	30,790
	<u>206,366</u>	<u>18,624</u>	<u>224,990</u>	<u>226,219</u>

#### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>836</u>	<u>1,043</u>

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	88,381	82,334
Social security costs	2,137	-
Pension costs	1,699	1,022
	92,217	83,356
	92,217	83,356

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees during the year	5	5
	5	5

5 (2021 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,699 (2021 - £1,022).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £83,142 (2021 - £83,356).

#### 7 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £
Independent examination	850
Other financial services	588
	1,438
	1,438

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>				
At 1 October 2021	23,225	6,295	1,005	30,525
At 30 September 2022	23,225	6,295	1,005	30,525
<b>Depreciation</b>				
At 1 October 2021	18,798	6,136	580	25,514
Charge for the year	664	32	140	836
At 30 September 2022	19,462	6,168	720	26,350
<b>Net book value</b>				
At 30 September 2022	3,763	127	285	4,175
At 30 September 2021	4,427	159	425	5,011

#### 10 Stock

	2022 £	2021 £
Stocks	150	150

#### 11 Debtors

	2022 £	2021 £
Trade debtors	-	2,325

#### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	969
Other creditors	1,818	316
Accruals	-	2,753
	1,818	4,038

Age Concern Carlton and District

Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

13 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	30,276	211,863	(206,366)	35,773
<b>Restricted funds</b>				
Telephone befriending	4,174	19,018	(18,624)	4,568
<b>Total funds</b>	<u>34,450</u>	<u>230,881</u>	<u>(224,990)</u>	<u>40,341</u>
	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	30,674	209,037	(209,435)	30,276
<b>Restricted</b>				
Telephone befriending	-	18,058	(13,884)	4,174
Covid 19 Community Fund	-	2,900	(2,900)	-
<b>Total restricted funds</b>	<u>-</u>	<u>20,958</u>	<u>(16,784)</u>	<u>4,174</u>
<b>Total funds</b>	<u>30,674</u>	<u>229,995</u>	<u>(226,219)</u>	<u>34,450</u>

The specific purposes for which the funds are to be applied are as follows:

Telephone befriending: Provision of emotional support by telephone to isolated older people and help with essentials.

## Age Concern Carlton and District

### Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

#### 14 Analysis of net assets between funds

	Unrestricted		2022
	General £	Restricted £	Total funds £
Tangible fixed assets	4,175	-	4,175
Current assets	33,416	4,568	37,984
Current liabilities	(1,818)	-	(1,818)
<b>Total net assets</b>	<b>35,773</b>	<b>4,568</b>	<b>40,341</b>

	Unrestricted		2021
	General £	Restricted £	Total funds £
Tangible fixed assets	5,011	-	5,011
Current assets	29,303	4,174	33,477
Current liabilities	(4,038)	-	(4,038)
<b>Total net assets</b>	<b>30,276</b>	<b>4,174</b>	<b>34,450</b>

#### 15 Related party transactions

During the year the charity made the following related party transactions:

##### **R A Furguson**

(During the year Mr R A Ferguson who is the brother of trustee Mr R Ferguson received total remuneration of £23,400 (2021:£30,790) for his role as a Secretary.)

At the balance sheet date the amount due to/from R A Ferguson was £Nil (2021 - £Nil).

#### 16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**AGE CONCERN CARLTON AND DISTRICT**

England & Wales - Charity number 702763

---

# Accounts

---

Charity registration number 00702763

**AGE CONCERN CARLTON & DISTRICT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

# AGE CONCERN CARLTON & DISTRICT

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs J M Thackery (Chair)  
Mr S N Soar  
Mr R Ferguson  
Mrs V Northam  
Mr T R Beaver  
Mr R J Chapman

**Charity number**

00702763

**Principal address**

352-356 Carlton Hill  
Carlton  
Nottingham  
NG4 1JB

**Independent examiner**

Philip Handley FCA  
HSKS Greenhalgh  
Chartered Accountants  
18 St Christopher's Way  
Pride Park  
Derby  
DE24 8JY

**Bankers**

Lloyds Bank  
12-16 Lower Parliament Street  
Nottingham  
NG1 3DA

**Solicitors**

Sills & Betteridge  
Grosvenor Chambers  
23 King Street  
Nottingham  
NG1 2AY

---

# AGE CONCERN CARLTON & DISTRICT

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 19

---

---

# AGE CONCERN CARLTON & DISTRICT

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

---

The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements comply with the Charities Act 2011. 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 (FRS102) (effective 1 January 2019).

### **Objectives and activities**

The formal objective of Age Concern Carlton & District is:

'To promote the welfare of the aged in any manner which now is or hereafter may be deemed by law to be charitable within the area bounded by the Gedling Borough boundary with the City of Nottingham in the west and south and bounded by Mapperley Plains in the north and the boundary with Newark & Sherwood District Council in the east.'

In shaping our objectives for the year and planning our activities, the Trustees have consulted the Charity Commission guidance on public benefit.

### **Activities undertaken in Relation to Objects**

In furtherance of the above objects, Age Concern Carlton & District's mission is to empower older and potentially vulnerable adults to rebuild their lives by offering practical services and emotional support.

To this end the organisation offered these specific services to beneficiaries during the course of the reporting year:

#### **Social & Activities Centre (Day Care)**

- Accessible transport
- Companionship
- Stimulating activities
- 'Home cooked' nutritious 3 course lunch
- Outings
- Support and advice through our Occupational Therapist

#### **Lunch Club**

- 'Home cooked' nutritious 3 course lunch
- Companionship
- Access to support and advice

#### **Tea Room**

- A 'listening ear'
- Reasonably priced drinks and snacks
- Companionship
- Access to support and advice

# AGE CONCERN CARLTON & DISTRICT

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

---

### Outreach

- Age Friendly Carlton initiative
- Reaching the difficult to reach
- Telephone befriending (COVID-19 related)
- Shopping and prescription collection (COVID-19 related)
- Delivery of Activity Packs (COVID-19 related)
- Friendship Group
- SWALLOWS (Short Walks And Long Lunches On Wednesdays)
- Dementia awareness
- Storytelling project
- Arts & Crafts
- Outings

### Achievements and performance

Older people often living alone and in isolation with little family support are some of the most vulnerable individuals in our community and a principal focus of our attention.

We received during the course of this year referrals for our 'Mayfield' Social & Activities (Day Care) service from GPs and other community health professionals, the Mental Health Team, other agencies, community groups and individuals, and we delivered approximately 500 placements, which was significantly reduced in comparison with previous years following the intervention of the COVID-19 pandemic.

Our 'preventative' services include our Lunch Club, which operated on five days each week prior to the pandemic and provides a subsidised nutritious 3 course lunch for older people who increasingly find cooking at home a challenge. The Lunch Club was able to recommence in limited form from mid-summer serving several hundred freshly cooked lunches during the course of this year.

Similarly, our Tearoom/Drop-In service has offered regular companionship, information, signposting for advice and access to support for over 50 people daily since mid-summer, meaning in excess of 4,000 contacts over this year.

Finally, once again, thanks to the dedicated services of our Occupational Therapist we have continued to strengthen our focus on a person-centred approach to our activities and services and to a far greater degree than hitherto creatively develop social interventions and challenge the status quo. In particular we are delighted to have played a major role in the rehabilitation of a number of individuals following hospitalisation and to have successfully advocated for a number of vulnerable people facing the challenge of dealing with over-zealous utility companies and the like. Our Occupational Therapist has led much of our innovative response to the COVID-19 pandemic, particularly in relation to our initial shopping and prescription collection services as well as our highly successful National Lottery funded Telephone Befriending service. We look forward with enthusiasm to exciting developments in the near future which will have positive impact upon the well-being of older people in the Carlton area and beyond!

# AGE CONCERN CARLTON & DISTRICT

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### Financial review

Since the re-opening of non-essential retail operations following the end of government restrictions on 12th April our ability to generate unrestricted income in a sustainable way has once more been demonstrated by the strong performance of our Charity Shop operation. Inevitably however this has again been badly hit and by the end of our financial year we had lost over 180 days of trading which has had a significant negative impact upon our unrestricted income levels.

Once more to the rescue has come Government COVID-19 support grants, HMRC Job Retention Scheme Funding, support from Nottinghamshire County Council and Gedling Borough Council, and other fundraising for which we are extremely grateful and has enabled us to balance the books. A National Lottery Grant has facilitated the setting up of our highly valued Telephone Befriending Scheme which we anticipate will expand and we hope that with further lottery funding and our own fundraising will become an ongoing service.

### Reserves policy

Unrestricted fund reserves amount to £30,276 (2020: £30,674). This represents 13.2% (2020: 13.8%) or 7 weeks (2020: 7 weeks) of total expenditure which is below the 26 week level considered appropriate for the organisation. It is however intended that the expansion of unrestricted income generation activities will remedy this over the coming years.

### Structure, governance and management

Age Concern Carlton & District is a registered charity in England and Wales (number 702763). It is operated under its constitution dated February 14th 1990.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J M Thackery (Chair)

Mr S N Soar

Mr R Ferguson

Mrs V Northam

Mr T R Beaver

Mr R J Chapman

Trustees are appointed by the members vote at the annual general meeting. Trustee meetings are held not less than four times per year with one of these meetings being the Annual General Meeting.

### Management of Risk

The trustees have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the Board of Trustees.



Mrs J M Thackery (Chair)

Trustee

Date: 8<sup>th</sup> July 2022.

# AGE CONCERN CARLTON & DISTRICT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF AGE CONCERN CARLTON & DISTRICT

---

I report to the trustees on my examination of the financial statements of Age Concern Carlton & District (the charity) for the year ended 30 September 2021.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

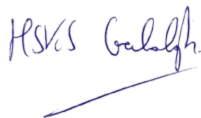
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

#### Philip Handley FCA

HSKS Greenhalgh  
Chartered Accountants  
18 St Christopher's Way  
Pride Park  
Derby  
DE24 8JY



Dated: ...11th July 2022...

# AGE CONCERN CARLTON & DISTRICT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Total Unrestricted funds 2020 as restated £	Restricted funds 2020 as restated £	Total 2020 as restated £
<b>Income from:</b>							
Donations and legacies	3	63,428	-	63,428	59,179	-	59,179
<b>Charitable activities</b>							
Day care and meals	4	15,785	-	15,785	39,719	-	39,719
Community outreach	4	-	20,958	20,958	-	2,500	2,500
Shop income	5	129,824	-	129,824	121,571	-	121,571
<b>Total income</b>		<b>209,037</b>	<b>20,958</b>	<b>229,995</b>	<b>220,469</b>	<b>2,500</b>	<b>222,969</b>
<b>Expenditure on:</b>							
Raising funds	6	77,400	-	77,400	77,418	-	77,418
Charitable activities	7	132,035	16,784	148,819	141,692	2,500	144,192
<b>Total expenditure</b>		<b>209,435</b>	<b>16,784</b>	<b>226,219</b>	<b>219,110</b>	<b>2,500</b>	<b>221,610</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(398)</b>	<b>4,174</b>	<b>3,776</b>	<b>1,359</b>	<b>-</b>	<b>1,359</b>
Fund balances at 1 October 2020		30,674	-	30,674	29,315	-	29,315
<b>Fund balances at 30 September 2021</b>		<b>30,276</b>	<b>4,174</b>	<b>34,450</b>	<b>30,674</b>	<b>-</b>	<b>30,674</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 CARLTON & DISTRICT

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		5,011		5,266
<b>Current assets</b>					
Stocks	12	150		200	
Debtors	13	2,325		3,143	
Cash at bank and in hand		31,002		35,727	
		<u>33,477</u>		<u>39,070</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(4,038)</u>		<u>(13,662)</u>	
<b>Net current assets</b>			<u>29,439</u>		<u>25,408</u>
<b>Total assets less current liabilities</b>			<u>34,450</u>		<u>30,674</u>
<b>Income funds</b>					
Restricted funds - general	15		4,174		-
Unrestricted funds			30,276		30,674
			<u>34,450</u>		<u>30,674</u>

The financial statements were approved by the Trustees on 8<sup>th</sup> July 2022

  
.....  
Mrs J M Thackery (Chair)  
Trustee

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

#### 1 Accounting policies

##### Charity information

Age Concern Carlton & District is a registered charity in England and Wales (number 702763). It is operated under its constitution dated February 14th 1990.

##### 1.1 Accounting convention

The financial statements have been prepared 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) (effective January 2019) (Charities SORP (FRS 102)).

Age Concern Carlton & District meets the definition of a public benefit under FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

The trustees have assessed the balance sheet and likely future cash flows at the date of approving these financial statements.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing these financial statements.

During the year under review, the COVID-19 pandemic continued to be a significant risk to the global economy. The trustees continue to monitor the impact on the charity on an ongoing basis.

At the time of approving these financial statements, the trustees do not consider COVID-19 to impact the charity's ability to continue as a going concern and consider the balance sheet to be appropriately valued.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants of a general nature or which do not have particular performance conditions have been included as voluntary income. Grants specifically for the provision of services to be provided as part of charitable activities or services to beneficiaries are included as incoming resources from charitable activities. Income that is restricted by contractual terms is treated as restricted.

Income from the sale of goods is recognised when the goods are physically delivered to the customer.

Items of income are recognised and included in the accounts when all the following criteria are met:

- the charity have entitlement to the funds
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity
- there is sufficient certainty that the receipt of the income is considered probable, and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that the probate has been granted
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or

Receipt of legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- expenditure on charitable activities included the cost of services undertaken to further the purposes of the charity and their associated support costs, and
- other expenditure represents those items not falling into any other heading.

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% on reducing balance
Computers	33% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.8 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Operating leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Donations and gifts	5,298	5,758
Government grant income	58,130	51,056
Gift Aid	-	2,365
	<hr/>	<hr/>
	63,428	59,179
	<hr/>	<hr/>
<b>Grants receivable for core activities</b>		
Gedling Borough Council - Local Business Restrictions Grant	24,729	25,000
Other council grants	1,950	2,002
Coronavirus Job Retention Scheme	31,451	24,054
	<hr/>	<hr/>
	58,130	51,056
	<hr/>	<hr/>

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 4 Charitable activities

	Day care and meals	Community outreach	Total	Day care and meals	Community outreach	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Sales within charitable activities	15,785	-	15,785	39,719	-	39,719
Grants received	-	20,958	20,958	-	2,500	2,500
	<u>15,785</u>	<u>20,958</u>	<u>36,743</u>	<u>39,719</u>	<u>2,500</u>	<u>42,219</u>
Analysis by fund						
Unrestricted funds	15,785	-	15,785	39,719	-	39,719
Restricted funds - general	-	20,958	20,958	-	2,500	2,500
	<u>15,785</u>	<u>20,958</u>	<u>36,743</u>	<u>39,719</u>	<u>2,500</u>	<u>42,219</u>
<b>Performance related grants</b>						
National Lottery Community Fund - Telephone befriending	-	18,058	18,058	-	-	-
Nottinghamshire COVID-19 Community Fund	-	2,900	2,900	-	2,500	2,500
	<u>-</u>	<u>20,958</u>	<u>20,958</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>

### 5 Shop income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Shop income	<u>129,824</u>	<u>121,571</u>

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

6 Raising funds	(Continued)	
<u>Shop costs</u>		
Operating charity shops	32,628	33,932
Staff costs	28,357	27,006
Support costs	16,415	16,480
	<hr/>	<hr/>
Shop costs	77,400	77,418
	<hr/>	<hr/>
	<u>77,400</u>	<u>77,418</u>
	<hr/>	<hr/>

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 7 Charitable activities

	Day-care and meals expenses	Outreach expenses	Total	Day-care and meals expenses	Outreach expenses	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Staff costs	54,999	-	54,999	54,406	2,500	56,906
Depreciation and impairment	1,043	-	1,043	1,059	-	1,059
Food purchases and chef costs	2,165	-	2,165	9,199	-	9,199
Day care services	1,095	-	1,095	2,728	-	2,728
Rent	18,550	-	18,550	18,550	-	18,550
Rates and water rates	1,186	-	1,186	1,433	-	1,433
Light and heat	3,272	-	3,272	2,363	-	2,363
Telephone befriending	-	16,784	16,784	-	-	-
Volunteer expenses	7,200	-	7,200	7,600	-	7,600
Travel and outings	8,923	-	8,923	17,730	-	17,730
Sundry expenses	2,391	-	2,391	4,723	-	4,723
Telephone	434	-	434	514	-	514
Repairs and renewals	11,142	-	11,142	1,808	-	1,808
Insurance	1,732	-	1,732	739	-	739
Bank charges	1,363	-	1,363	1,759	-	1,759
Postage and stationery	125	-	125	461	-	461
Training	-	-	-	140	-	140
	<u>115,620</u>	<u>16,784</u>	<u>132,404</u>	<u>125,212</u>	<u>2,500</u>	<u>127,712</u>
Share of support costs (see note 8)	15,395	-	15,395	15,540	-	15,540
Share of governance costs (see note 8)	1,020	-	1,020	940	-	940
	<u>132,035</u>	<u>16,784</u>	<u>148,819</u>	<u>141,692</u>	<u>2,500</u>	<u>144,192</u>
<b>Analysis by fund</b>						
Unrestricted funds	132,035	-	132,035	141,692	-	141,692
Restricted funds - general	-	16,784	16,784	-	2,500	2,500
	<u>132,035</u>	<u>16,784</u>	<u>148,819</u>	<u>141,692</u>	<u>2,500</u>	<u>144,192</u>

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Secretarial expenses	30,790	-	30,790	31,080	-	31,080
Independent examiners remuneration	-	2,040	2,040	-	1,880	1,880
	<u>30,790</u>	<u>2,040</u>	<u>32,830</u>	<u>31,080</u>	<u>1,880</u>	<u>32,960</u>
Analysed between						
Trading	15,395	1,020	16,415	15,540	940	16,480
Charitable activities	15,395	1,020	16,415	15,540	940	16,480
	<u>30,790</u>	<u>2,040</u>	<u>32,830</u>	<u>31,080</u>	<u>1,880</u>	<u>32,960</u>

### 9 Trustees

None of the trustees received any remuneration or benefits from the charity during the year, nor the prior year.

None of the trustees were paid expenses from the charity during the year, nor the prior year.

### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	4	4
	<u>4</u>	<u>4</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	82,334	82,280
Other pension costs	1,022	1,632
	<u>83,356</u>	<u>83,912</u>

There were no employees whose annual remuneration was more than £60,000.

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 11 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2020	22,876	566	6,295	29,737
Additions	349	439	-	788
At 30 September 2021	23,225	1,005	6,295	30,525
<b>Depreciation and impairment</b>				
At 1 October 2020	18,017	371	6,083	24,471
Depreciation charged in the year	781	209	53	1,043
At 30 September 2021	18,798	580	6,136	25,514
<b>Carrying amount</b>				
At 30 September 2021	4,427	425	159	5,011
At 30 September 2020	4,859	195	212	5,266

### 12 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	150	200

### 13 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	875	2,001
Prepayments and accrued income	1,450	1,142
	2,325	3,143

### 14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	969	995
Other creditors	316	316
Accruals and deferred income	2,753	12,351
	4,038	13,662

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 October 2020	Incoming resources	Resources expended	Balance at 30 September 2021
	£	£	£	£	£	£
The National Lottery Community Fund	-	-	-	18,058	(13,884)	4,174
Nottinghamshire COVID-19 Community Fund	2,500	(2,500)	-	2,900	(2,900)	-
	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>	<u>20,958</u>	<u>(16,784)</u>	<u>4,174</u>

Amounts disclosed as restricted funds have been restricted as a result of the conditions imposed by the income provider.

The National Lottery Community Fund - Grant from the National Lottery Community Fund to provide a regular telephone befriending service to over 60s in the area.

Nottinghamshire COVID-19 Community Fund - Provision of emotional support by telephone to isolated older people, and help with essentials.

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 30 September 2021 are represented by:						
Tangible assets	5,011	-	5,011	5,266	-	5,266
Current assets/ (liabilities)	25,265	4,174	29,439	25,408	-	25,408
	<u>30,276</u>	<u>4,174</u>	<u>34,450</u>	<u>30,674</u>	<u>-</u>	<u>30,674</u>

### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	<u>18,550</u>	<u>18,550</u>

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

---

**17 Operating lease commitments**

**(Continued)**

**18 Related party transactions**

During the year, Mr R A Ferguson who is a brother of a trustee (Mr R Ferguson), received total remuneration of £30,638 (2020: £31,080).

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 19 Prior year adjustments

Since the date of signing of the prior year's financial statements, it has emerged that the financial statements were not prepared in accordance with the Charities SORP.

A summary of these adjustments and the reasons they were made are as per the below:

<b>Category</b>	<b>2020 restated (£)</b>	<b>2020 as previously stated (£)</b>	<b>Reason</b>
<b>Income</b>			
Donations and legacies	59,179	8,123	Grants which were not performance-related, including Coronavirus Job Retention Scheme grants, were posted to income from charitable activities.
<b>Charitable activities</b>			
Day care and meals	39,719	-	Included within shop income in the prior year.
Community outreach	2,500	-	This was separated from Grants – Covid19 below to show as a restricted fund movement.
Shop income	121,571	134,413	
Grants – Covid19	-	37,158	Reclassified where appropriate.
Grants – JRS	-	26,056	Reclassified to donations and legacies.
<b>TOTAL INCOME</b>	<b>222,969</b>	<b>205,750</b>	In addition to the above, petty cash expenses were netted off against sales, with the net figure presented as sales.  Hence, the overall increase in expenses.
<b>Expenditure</b>			
Raising funds	77,418	-	This is shop expenditure, which was incorrectly included within charitable expenditure last year.
Charitable activities	144,192	194,733	This has reduced, due to shop expenditure being reclassified, along with an increase in expenses as a result of the reversal of the "netting-off" as explained in the Total Income row above.
<b>TOTAL EXPENDITURE</b>	<b>221,610</b>	<b>194,733</b>	
<b>Current assets</b>			
Debtors	3,143	3,747	Cash awaiting to be banked has been reclassified from debtors to cash at bank and in hand.
Cash at bank and in hand	35,727	35,123	
Creditors: amounts falling due within one year	(13,662)	(4,004)	A grant from the National Lottery Community fund was recognised as deferred income, hence, this treatment has been applied in the restated figures.
Unrestricted funds	30,674	40,332	

**AGE CONCERN CARLTON AND DISTRICT**

England & Wales - Charity number 702763

---

# Accounts

---

**AGE CONCERN CARLTON & DISTRICT**

**Charity Number 702763**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**AGE CONCERN CARLTON & DISTRICT**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

<b>CONTENTS</b>	<b>PAGE</b>
Officers and professional advisors	1
Trustees Report	2-4
Independent examiners report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-12

**AGE CONCERN CARLTON & DISTRICT**

**TRUSTEES REPORT  
YEAR ENDED 30 SEPTEMBER 2020**

**Registered office**

352 -356 Carlton Hill  
Carlton  
Nottingham  
NG4 1JB

**Independent examiner**

Mr N A Burgin  
HSKS Greenhalgh  
3<sup>rd</sup> Floor  
Butt Dyke House  
33 Park Row  
Nottingham  
NG1 6EE

**Bankers**

Lloyds Bank  
12-16 Lower Parliament Street  
Nottingham  
NG1 3DA

**Solicitors**

Sills & Betteridge  
Grosvenor Chambers  
23 Kings Street  
Nottingham  
NG1 2AY

The Trustees present their annual directors report and financial statements for the Charity for the year ended 30 September 2020.

The financial statements comply with the Charities Act 2011. 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 (FRS102) (effective 1 January 2019).

## **Structure, Governance and Management**

Age Concern Carlton & District is a registered charity in England and Wales (number 702763). It is operated under its constitution dated February 14<sup>th</sup> 1990.

### **Trustees**

S N Soar  
Mrs J M Thackeray  
R Ferguson  
Mrs V Northam  
T R Beaver  
R J Chapman

### **Recruitment and Appointment of Trustees**

Trustees are appointed by the members vote at the annual general meeting. Trustee meetings are held not less than four times per year with one of these meetings being the Annual General Meeting.

### **Management of Risk**

The trustees have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Objectives and Activities**

The formal objective of Age Concern Carlton & District is:

***‘to promote the welfare of the aged in any manner which now is or hereafter may be deemed by law to be charitable within the area bounded by the Gedling Borough boundary with the City of Nottingham in the west and south and bounded by Mapperley Plains in the north and the boundary with Newark & Sherwood District Council in the east.’***

**The trustees have regard to the Charities Commission guidance on public benefit.**

### **Activities undertaken in Relation to Objects**

In furtherance of the above objects Age Concern Carlton & District’s mission is to empower older and potentially vulnerable adults to rebuild their lives by offering practical services and emotional support. To this end, the organisation offered these specific services to beneficiaries during the course of the reporting year:

## **AGE CONCERN CARLTON & DISTRICT**

### **TRUSTEES REPORT YEAR ENDED 30 SEPTEMBER 2020**

#### **Social & Activities Centre (Day Care)**

- Accessible transport
- Companionship
- Stimulating activities
- Home cooked' nutritious 3 course lunch
- Outings
- Support and advice through our Occupational Therapist

#### **Lunch Club**

- 'Home cooked' nutritious 3 course lunch
- Companionship
- Access to support and advice

#### **Tea Room**

- A 'listening ear'
- Reasonably priced drinks and snacks
- Companionship
- Access to support and advice

#### **Outreach**

- Age Friendly Carlton initiative
- Reaching the difficult to reach
- Telephone befriending (Covid-19 related)
- Delivery of Activity Packs (Covid-19 related)
- Friendship Group
- SWALLOWS (Short Walks And Long Lunches On Wednesdays)
- Dementia awareness
- Storytelling project
- Arts & Crafts
- Outings

#### **Achievements and Performance**

Older people, often living alone and in isolation with little family support, are some of the most vulnerable individuals in our community and a principal focus of our attention. We received during the course of this year referrals for our Social & Activities (Day Care) service from GPs and other community health professionals, the Mental Health Team, other agencies, community groups and individuals and delivered over 1,000 placements, significantly reduced in comparison with previous years following the closure of all 'in house services' on March 17<sup>th</sup>, as a result of the Covid19 pandemic.

Our 'preventative' services include our Lunch Club which has operated on five days each week until March 17<sup>th</sup>, providing a subsidised nutritious 3 course lunch for older people who increasingly find cooking at home a challenge. We nevertheless served approaching 3,000 freshly cooked lunches during the course of this year.

Similarly, our Tearoom/ Drop-In service has offered regular companionship, information, signposting for advice and access to support for over 50 people daily until March 17<sup>th</sup>, meaning in excess of 7,000 contacts over the year.

## AGE CONCERN CARLTON & DISTRICT

### TRUSTEES REPORT YEAR ENDED 30 SEPTEMBER 2020

Finally, thanks to the dedicated services of our Occupational Therapist, we have continued to strengthen our focus on a person-centred approach to our activities and services and to a far greater degree than hitherto creatively develop social interventions and challenge the status quo. In particular, we are delighted to have played a major role in the rehabilitation of a number of individuals following hospitalisation and to have successfully advocated for a number of vulnerable people facing the challenge of dealing with over zealous utility companies and the like. Our Occupational Therapist has led much of our innovative response to the Covid-19 pandemic, particularly in relation to our initial shopping and prescription collection services, as well as our highly successful lottery funded telephone befriending service. We look forward with enthusiasm to exciting developments in the near future which will have positive impact upon the wellbeing of older people in the Carlton area and beyond!

#### Financial Review

##### Review of financial position


Up until March 19<sup>th</sup> and the closure of all non-essential retail operations due to the Covid-19 pandemic, our ability to generate unrestricted income in a sustainable way had again been demonstrated by the strong performance of our Charity Shop operation. Inevitably, however, this has been badly hit and by the end of our financial year we had lost 120 days of trading which has had a significant negative impact upon our unrestricted income levels.

To the rescue has come Government Covid-19 support grants, HMRC Job Retention Scheme Funding, support from Nottinghamshire County Council and Gedling Borough Council and other fundraising for which we are extremely grateful and has enabled us to balance the books. A National Lottery Grant has facilitated the setting up of our highly valued Telephone Befriending Scheme which we anticipate will expand and we hope that with further lottery funding and our own fundraising will become an ongoing service.

##### Reserves policy

Unrestricted fund reserves amount to £35,056. This represents 18% or 9 weeks of total expenditure which is below the 26 week level considered appropriate for the organisation. It is however intended that the expansion of unrestricted income generation activities (above) will remedy this over the coming years.

Signed on behalf of the trustees:

  
Joy Thackeray - Trustee

Date: April 23,2021

# INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF AGE CONCERN CARLTON & DISTRICT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out on pages 6 to 12.

## Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 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.

Signed.....

*N.A. Burgin*

Date.....

27/4/2021

Mr N Burgin FCA

For and behalf of HSKS Greenhalgh  
Chartered Accountants & Statutory Auditors  
3<sup>rd</sup> Floor  
Butt Dyke House  
33 Park Row  
Nottingham  
NG1 6EE

**AGE CONCERN CARLTON & DISTRICT**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 30 SEPTEMBER 2020**

	Notes	Unrestricted Funds £	Designated Funds £	2020 Total £	2019 Total £
<b>Income</b>					
Donations and legacies	2	8,123	-	17,781	53,635
<b>Charitable Activities</b>					
Charity shop income	3	134,413	-	134,413	211,517
Grants – JRS		26,056	-	26,056	-
Grants – Covid19		37,158	-	27,500	-
Grants – The Tudor Trust		-	-	-	10,000
<b>Total Incoming Resources</b>		<u>205,750</u>	<u>-</u>	<u>205,750</u>	<u>275,152</u>
<b>Expenditure</b>					
Charitable Activities	4	<u>(168,677)</u>	<u>-</u>	<u>(194,733)</u>	<u>(253,424)</u>
<b>Total Expenditure</b>		<u>(168,677)</u>	<u>-</u>	<u>(194,733)</u>	<u>(253,424)</u>
Net incoming funds		11,017	-	11,017	21,728
Transfers between funds		-	-	-	-
<b>Net Movements in Funds</b>		11,017	-	11,017	21,728
Total Funds Brought Forward		<u>29,479</u>	<u>-</u>	<u>29,479</u>	<u>7,751</u>
<b>Total Funds Carried Forward</b>		<u>40,496</u>	<u>-</u>	<u>40,496</u>	<u>29,479</u>

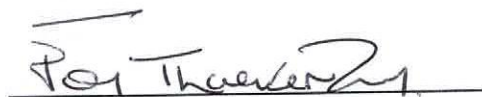
The notes on pages 8 to 12 form part of these financial statements.

# AGE CONCERN CARLTON & DISTRICT

## BALANCE SHEET YEAR ENDED 30 SEPTEMBER 2020

	Notes	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible assets	7	5,266	4,709
<b>Current Assets</b>			
Stock	8	200	360
Debtors	9	3,747	4,790
Cash at bank		<u>35,123</u>	<u>32,856</u>
		39,070	38,006
<b>Liabilities</b>			
Creditors falling due within one year	10	<u>( 4,004)</u>	<u>( 13,236)</u>
<b>Net Current Assets</b>			
		<u>35,066</u>	<u>24,770</u>
<b>Total Assets Less Current Liabilities</b>			
		<u>£ 40,332</u>	<u>£ 29,479</u>
<b>The funds of the charity</b>			
Unrestricted funds		<u>£ 40,332</u>	<u>£ 29,479</u>

These financial statements were approved and signed by the members of the committee on April 23, 2021



**Joy Thackeray - Trustee**

The notes on pages 8 to 12 form part of these financial statements.

# AGE CONCERN & CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 SEPTEMBER 2020

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The financial statements have been prepared 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) (effective January 2019) (Charities SORP (FRS 102)).

Age Concern Carlton & District meets the definition of a public benefit under FRS 102.

Assets and liabilities are initially recognised at historical cost.

The financial statements are prepared on a going concern basis as there are no material uncertainties about the charities ability to continue.

#### **Income recognition and policies**

Items of income are recognised and included in the accounts when all the following criteria are met:

- the charity have entitlement to the funds
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity
- there is sufficient certainty that the receipt of the income is considered probable, and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that the probate has been granted
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or

Receipt of legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

#### **For interest receivable.**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable at the bank.

#### **Fixed Assets**

Fixed assets are included in the balance sheet at costs less accumulated depreciation. Depreciation is calculated so as to write off the costs of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 15% on reducing balance
Motor Vehicle	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

## AGE CONCERN CARLTON & DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR ENDED 30 SEPTEMBER 2020

#### **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- expenditure on charitable activities included the cost of services undertaken to further the purposes of the charity and their associated support costs, and
- other expenditure represents those items not falling into any other heading.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity had a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes of the financial statements.

#### **Pensions**

The company operates a defined contributions pensions scheme. Contributions are charged to the Income and Expenditure account as they become payable.

## 2. INCOME FROM DONATIONS AND GIFT AID

	2020	2019
	£	£
Donations	5,758	25,749
Gift Aid	2,365	2,886
	<u>8,523</u>	<u>53,635</u>

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR ENDED 30 SEPTEMBER 2020

### 3. INCOME FROM CHARITABLE ACTIVITIES

	2020 £	2019 £
Charity Shop income	<u>134,413</u>	<u>211,517</u>

### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Fund £	Designated Funds £	2020 Total £	2019 Total £
Purchases	330	-	330	305
Services	2,728	-	2,728	3,549
Rent	37,099	-	37,099	37,099
Water rates	812	-	812	978
Heat & light	4,726	-	4,726	5,924
Waste disposal	1,352	-	1,352	1,352
Wages	82,880	-	82,280	91,739
Pension	1,632	-	1,632	1,370
Welfare costs	4,343	-	4,343	3,001
Telephone	1,029	-	1,029	1,059
Postage and stationary	461	-	461	834
Repairs and maintenance	1,807	-	1,807	6,750
Travel and outing	17,730	-	17,730	40,998
Fees	31,080	-	31,080	47,445
Training	140	-	140	1,215
Sundry expenses	541	-	541	246
Accountancy	1,880	-	1,880	2,080
Insurance	1,479	-	1,479	2,981
Donation	0	-	0	540
Depreciation of fixed assets	859	-	859	941
Bank charges	2,425	-	2,425	3,018
Advertising	-	-	-	-
	<u>168,677</u>	<u>-</u>	<u>194,733</u>	<u>253,424</u>

### 5. GOVERNANCE COSTS

	£	£
Independent examiners remuneration	<u>1,880</u>	<u>2,080</u>

### 6. EMPLOYEES

The average number of employees during the year was 4 full time equivalent (2019:4).  
No employee received emoluments of more than £60,000 (2019:nil).

**AGE CONCERN CARLTON & DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 30 SEPTEMBER 2020**

**6. TOTAL RESOURCES EXPENDED**

	<b>2020</b>	2019
	<b>£</b>	£
The aggregate payroll costs were:		
Wages and salaries	<b>79,156</b>	87,380
Social security costs	<b>6,124</b>	7,359
Pension	<b>1,632</b>	1,370
	<u><b>86,912</b></u>	<u>96,109</u>

**7. TANGIBLE FIXED ASSETS**

	<b>Fixtures Fittings</b>	<b>Motor Vehicle</b>	<b>Computer Equipment</b>	<b>Total</b>
	£	£	£	£
<b>COST</b>				
At 1 October 2019	21,460	6,295	565	<b>28,321</b>
Additions	1,416	-	-	<b>1,416</b>
Disposals	-	-	-	-
	<u>22,876</u>	<u>6,295</u>	<u>565</u>	<u><b>29,737</b></u>
At 30 September 2020				
<b>DEPRECIATION</b>				
At 1 October 2019	17,325	6,012	275	<b>22,671</b>
Charge for the year	692	71	96	<b>859</b>
Disposals	-	-	-	-
	<u>18,017</u>	<u>6,083</u>	<u>371</u>	<u><b>24,471</b></u>
At 30 September 2020				
<b>NET BOOK VALUE</b>				
At 30 September 2020	<u>4,859</u>	<u>212</u>	<u>195</u>	<u><b>5,266</b></u>
At 30 September 2019	<u>4,135</u>	<u>283</u>	<u>291</u>	<u><b>4,709</b></u>

**8. STOCK**

Stocks are value at the lower cost and net realisable value, after making due allowance for obsolete and slow moving items.

	<b>2020</b>	2019
	<b>£</b>	£
Stock	<u><b>200</b></u>	<u>360</u>

## AGE CONCERN CARLTON & DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR ENDED 30 SEPTEMBER 2020

#### 9. DEBTORS

	2020 £	2019 £
Trade debtors	604	1,690
Other debtors	2,001	1,886
Prepayments	1,142	1,214
	<u>3,747</u>	<u>4,790</u>

#### 10. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Accruals and trade creditor	2,693	11,742
Taxation & social security	1,311	1,494
	<u>4,004</u>	<u>13,236</u>

#### 11. TRUSTEES REMUNERATION

The trustees received no remuneration or benefits during the year. No expenses were reimbursed to the trustees.

#### 12. LEASING OBLIGATIONS

	2020 £	2019 £
Operating leases which expire:		
Within one year	18,550	18,550
Within two to five years	-	-
	<u>18,550</u>	<u>18,550</u>

#### 13. RELATED PARTY TRANSACTIONS

There were no related party transactions requiring disclosure undertaken during the year.