

COMPANY NO: 7800233

CHARITY REGISTERED NUMBER: 1148958

AGE CONCERN ORPINGTON AND DISTRICT

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

KEMPTON EMSDEN & CO.
CHARTERED ACCOUNTANTS
34 NAPIER ROAD
BROMLEY
KENT
BR2 9JA

AGE CONCERN ORPINGTON AND DISTRICT
LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 7800233

Registered Charity Number: 1148958

Chairman: Mr D.E. Moore

Vice Chairwoman: Ms C.M. Bentley

Treasurer: Mrs A.R. Downes

Directors and Trustees: Mr D.E. Moore
Ms C.M. Bentley
Mrs A.R. Downes
Mrs B.P. Newman
Mr D.L. Leal - appointed 11.10.2017
Mr K. Evans - appointed 11.10.2017
Mrs A.J. Custis - appointed 19.3.18

Retiring Trustees: Mrs D Campbell - resigned 11.10.17
Mrs G. Clarke - resigned 24.08.17
Mrs. S. Williams - resigned 06.10.17

Secretary: Mrs J.M. Haysom

Registered Office: The Saxon Centre,
Lych Gate Road,
Orpington,
Kent.
BR6 0TJ

Accountants: Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Bankers: Lloyds Bank Plc
High Street,
Orpington,
Kent,
BR6 0LJ.

AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2018

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AGE CONCERN ORPINGTON AND DISTRICT

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2018

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its trust deed dated 14 September 2012.

Organisation

The charity is run by a Committee of members with a Secretary and Treasurer who administer and manage the day-to-day operations of the charity.

Objectives and activities

The principal activity of the company is the care of the elderly.

Our Aims and Objectives.

Age Concern Orpington is a voluntary organisation and is committed to improving the quality of life of all older people and promoting their rights as active, involved and equal citizens. We believe the older people in our community should be able to lead healthy and fulfilled lives, have access to high quality services and the opportunity to shape their own future. We feel that it is our role to help them achieve these goals. We aim to promote and encourage the wellbeing of the older members of our community throughout Orpington and the Orpington district and to help make their lives more secure, dignified and enjoyable.

During the client's visit to the day Centre we aim to provide them with an environment that is safe, friendly, caring and stimulating. With other members, new friendships are forged and new shared experiences undertaken. For the lonely or isolated we provide company and an opportunity to learn new skills, relive and share memories and participate in gentle exercise classes to assist with mobility. For clients with higher dependency, we provide a bathing service, assisted personal care and for those on a rehabilitation programme following a hospital admission or stroke, help as required with feeding and moving. We aim to offer clients an environment that encourages the clients to actively contribute to their own wellbeing and, by doing so, delay as far as possible, onset of further mental and physical deterioration.

We have a positive attitude to both equality and diversity. No one is prevented from attending by reason of race, religion, colour or gender.

Committee meetings are used to review the methods we employ to achieve our aims and to consider changes as appropriate. Our client base is recruited from the elderly physically frail and those suffering from mental frailty and dementia. This is a challenging group and high levels of care and understanding are required to ensure that their time at the Centre is well spent and rewarding. To this aim, we maintain high levels of staff training and any new recruits are advised that further training will be mandatory.

The Trustees, in conjunction with the Centre Manager, will consider how planned activities will contribute to the aims and objectives they have set but the Centre Manager and her team are responsible for their daily implementation.

Governing Document.

The organisation is a charitable company limited by guarantee, incorporated on 11th October 2011 and registered as a charity in September 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount of £1.

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2018

Annual Review.

Now with no funding in the form of direct grants from the London Borough of Bromley, Age Concern Orpington constantly strives to attract clients from the wider community and this year has been no exception. As in previous years, the Borough's referral system appears to be reluctant to suggest that clients with care needs may well gain both physically and mentally from attending a Day Centre. As Trustees, we know from available statistics, that Bromley is an ageing Borough and we find the situation immensely frustrating that clients do not find their way to us. It is an enormous step for both the client and their family to accept that the time has come when more care than is able to be offered from within the home, is needed. We welcome all prospective clients and their family members with a tour of our Centre, coffee and a chat that we hope will resolve all those feelings of apprehension that we know they are experiencing. Once reassured, we like to offer a free "taster" day. This is a two way exercise. It enables the staff to meet the client, assess their needs and for Management to plan an individual care package, at the same time giving the client an insight into our routines and to meet new friends over the course of participating in various activities and lunch. This is a time too, for the family to relax for a few hours when their responsibilities of care are passed on to our dedicated care staff.

Our new clientele are mostly clients who have seen our website, know of us from other people or have been recommended to us by specialist organisations such as our local Dementia Hub and Memory Clinics. As a care provider we are concerned at the people who do not qualify for financial support and who are required to pay for their care. Some older clients are reluctant to use limited savings for this purpose even though it would prevent isolation and any further deterioration in their health and wellbeing. With the Government and local authority cutbacks, clients deemed to have "moderate needs" only come to the attention of the available services at the time of crises, when earlier intervention may well have been preventative. This in turn impinges on other vital services within the community.

Clients are banded according to the level of care needed on a scale of 1 to 3, 3 being when a confirmed diagnosis of Dementia or similar has been obtained.

Clients, initially with mild confusion, can deteriorate mentally, and, if this has occurred over a period of time and they remain happy and integrated within the Saxon Centre, and the care staff are able to manage their needs, we aim to retain them and support them for as long as possible. We have a dedicated Dementia unit, Memory Lane, able to accommodate up to 8 clients with allied staff and volunteers but with the appointment of a new Centre Manager in May 2016, her vision of Dementia clients has taken their care in a different direction. She has tried to integrate as many clients as possible into the main stream, enabling them to be as involved with all the activities and entertainments as they feel able to absorb. Memory Lane is available at all times should a client need quieter and more peaceful surroundings. Being within the Saxon Centre, Memory Lane is able to utilise the other in house facilities, the staff, administration and catering etc. Having our own unit we are able to transfer clients from within should the need arise with little or no disruption to their daily routine. We have to be mindful of not only these vulnerable clients but also of the welfare of our staff in these sometimes challenging surroundings.

We conform to a Service Specification agreed mutually between both Age Concern Orpington and the London Borough of Bromley. The Centre is monitored regularly by an officer from the Council and any concerns on both sides can be aired and resolved at these meetings. Social Service staff and interested Council Members are welcome to visit at any time without prior notice and we welcome their continued interest.

We are registered with the Data Protection Agency and have undertaken to contact all clients, their families, staff, volunteers, Trustees and contractors of the imminent implementation of GDPR in May 2018. All staff, volunteers and Trustees are vetted via the Disclosure and Barring Service and we are inspected by the local Environmental Health Authority. Fire evacuation procedures are regularly updated and reviewed relevant to the needs of the clientele present on that particular day of the week.

As in previous years our policies and procedures have been reviewed by a Trustee and revised to accommodate any changes we feel are necessary and also those dictated to us by legislation.

Transport is a major consideration. The London Borough of Bromley has outsourced their transport arrangements with a subsequent charge to the clients who use this service. They are predominantly social service referrals but they will transport our private clients if required but at an inflated charge to us. We now operate two minibuses utilising the goodwill of volunteer drivers and our care assistants acting as escorts. Such is our success that both vehicles are full most days and during this financial year it became obvious that we needed a further vehicle. We were particularly fortunate to receive several generous donations that have enabled us to purchase a new minibus much to the delight of the clients.

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FOR THE YEAR ENDED 31 MARCH 2018

This will enable us to have our older vehicle in reserve and used when required and when maintenance is needed on the other two. In the future we may need to recruit paid drivers and escorts enabling us to operate the extra minibus more frequently.

We receive donations from many sources and have been able to equip the Centre with a new projector and have replaced all the curtains and cushions throughout the building, making a very positive impact on the atmosphere within the Centre.

During the very cold winter weather in the early part of the year, all the staff managed to arrive for work and we were able to bring in as many clients as felt able to leave their homes. We were the only Day Centre to remain open and all credit must go to the heroic effort from all the staff and volunteers over that very challenging week.

Chairman's report.

This year has differed from years past in that we have approached it with a greater degree of confidence. Initially our financial position was more positive than we had anticipated and we were, as a result, able to recruit more carers to assist with the slowly increasing client numbers.

We have been fortunate in attracting new Trustees and their experience and skills have enabled us to produce a Business Plan and review our I.T. both of which are on-going projects.

With very generous donations from the public we have been able to purchase a much needed new minibus. Our thanks has to go to all those that supported us in this way.

As in previous years we are indebted for the dedication of our Trustees, Volunteers and Staff members. I thank them for all their hard work during the last twelve months.

Trustees.

We are all mindful of our commitments as Trustees, but are very aware that in running an Incorporated Charity our obligations have altered considerably in recent years. We are Trustees and Directors of a caring business and as such have to understand and enact relevant Company and Charity law.

At the end of the financial year, the Trustees always review our current position, both for client numbers and for future financial planning. By taking on the contract with the Borough, the element of risk had been transferred from the Council to ourselves and we were mindful of the commitment we had to both staff and clients. We were determined to continue to offer the service of which we are justly proud and known, and, as in previous years, agreed to use our financial reserves as necessary. We have been able to leave these reserves untouched

We are reaching out into the community and by making our presence felt and our name known, we hope to engender interest from families who may need our support now and in the future. Various support organisations have made contact with the Centre recently with a view to using some of our facilities for meetings with family and carers. This is a vital service in that family members can feel totally isolated, alone and at a loss. We look forward to the outcome.

We continue to market ourselves whenever the opportunity occurs. Local businesses offer support and help maintain a high profile within our target area for recruitment of private clients. The website has been given a new format and we are able to advertise our services and this is a source for new enquiries, recruitment as well as future events. Organising events throughout the year not only reaps a financial contribution for the Centre but have also been good opportunities to raise further awareness of the Centre and the services we provide.

All new Trustees are guided through the aims and objects of the charity usually by a senior member of the Trustee Committee and are encouraged to read "The Essential Trustee" a publication issued by the Charity Commissioners. We are all aware of the continuing changes being incorporated into legislation relating to Care for the Elderly, Charity Law and Company Law and strive to keep ourselves abreast of such legislation.

All members of the Trustee Committee give their time voluntarily and receive no benefits from the charity.

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Facilities.

We continue to offer bathing and hair washing to those clients unable to manage for themselves and the hairdresser is on hand and is much in demand for her services. We arrange regular visits from the optician and hearing aid specialists. The chiropodist attends weekly for any foot care problems. All will advise clients onwards for more specialist care if it is considered necessary.

The kitchen can accommodate various dietary needs as requested and a choice of meal is offered on a daily basis. Menus can be created to conform to both religious and cultural needs as required. Our breakfast club and sandwich service remain popular. We provide a sweet trolley and a card carousel enabling clients to purchase these items for themselves and the staff arrange a Christmas Fair selling small gifts, the proceeds of which are returned to the Centre for use during the following year.

We maintain a leaflet information service which is regularly up dated. Additional information or service is referred to the Help Line at Age UK Bromley and Greenwich, our Brand partner.

Members.

We have seen a continued drop in referred clients coming direct from Social Services. Fortunately we have been successful in attracting private clients and these clients now are the mainstay of our income. Private clients are sourced by word of mouth and our extensive advertising. No Social Service referral is required and the client may not necessarily meet the criteria of critical and substantial need as laid down by the Borough. Bereavement and loneliness have a debilitating effect and the family may feel that the client would benefit from some social interaction and mental stimulus. The placement can also offer much needed respite for a stressed and anxious carer. At a later date, some private clients may qualify for an assessment from Social Services, if, and when, personal finances become within the local authority guidelines. They would then ultimately become Social Service clients. Day Care is usually required initially in an emergency or crisis situation following hospitalisation or acceptance and diagnosis of mental deterioration.

It has been evident for some time that the level of need required by the clients is increasing with a greater proportion of our referrals having a degree of confusion and, in some cases, a confirmed diagnosis of Dementia. Age Concern Orpington endeavours to create an atmosphere within the Centre for the benefit of all, but on occasions, individual expectations can exceed the need to accommodate for all.

Human Resources.

Staff.

Manager	Mrs Sharon Strouvalis
Deputy Manager	Ms Julie Claydon (Resigned July 2017) Mrs Maxine O'Dwyer (Appointed October 2017)
Day Care Officer	Miss Susan Mulryan
Care Assistants	Mrs Sandra Berry Mrs Jacqueline Supple Mrs Petrina Scacchi Mrs Jan Collier Miss Tracy Banks Miss Susan Amner Ms Sandra Owen (Appointed April 2017) Mrs Hazel Read (Appointed December 2017)

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Administrator	Mrs Rachna Condon
Catering Staff	
Chef	Mr Steve Lock
Assistant Cook	Mrs Beverly Brown
Kitchen Assistant	Mr John Stiles

We had an “on the spot” kitchen inspection from the London Borough of Bromley and are delighted that we received a five star rating, which is the result of experience and good management from the catering team led by Steve Lock. Mr Lock has decided that as he has reached retirement age and, much as he enjoys the role at the Saxon Centre, he has given us notice that it is his intention to leave in the new financial year. He has set very high standards in the kitchen both with the selection and varied meals that the kitchen staff produce, but also in the cleaning and hygiene regime he has instigated. We wish him well in his retirement.

With the increasing level of care and observation required with our clients we have recruited two new carers who joined the existing team during 2017. Both have settled in well with the other staff members who continue to care for our clients with friendliness, respect and dignity.

Trainings.

All trainings need to be reviewed and updated regularly to conform with our Service Specification and the needs required within the Centre. To that end during the past twelve months staff have undertaken trainings in: - Food Hygiene, Health and Safety, First Aid, Moving and Handling, Dementia Training and Safe Administration of Medicines.

We aim for all the staff to carry out trainings relevant to their job descriptions and anything required by current legislation and courses we feel would benefit our members and the Saxon Day Centre. The Management continue to monitor the levels of expertise attained by the staff and encourage each member to increase their skill base with advantages both for themselves and the Day Centre.

Volunteers.

Age Concern Orpington is a well respected organisation within its environs but in recent years we have had more difficulty in recruiting volunteers. The demands on family time and longer working years for many have diminished our core area of the newly retired willing to give of their time to help others. We have been successful in recruiting drivers from our local U3A organisation, two of whom have recently joined the Board of Trustees. As any caring organisation will report, without volunteer support and commitment, the care and activities offered to our elderly clients would be greatly diminished. We have been able to attract some younger volunteers who bring renewed enthusiasm and energy to the Centre and they have integrated well with our existing team. and with the challenges ahead of us, a strong team of volunteers is a sound base to build on for the future.

We submit names for volunteer awards presented by the Borough each year, a more formal recognition for the hard work and loyalty given by our volunteers. Volunteering works on two levels, we gain help within the Centre but we also offer help and support to the volunteers. It is not just the elderly who are lonely and isolated, many younger people following bereavement or family break up need active support and a new focus in their lives. We aim to be as supportive as possible.

Each Christmas, the staff prepare and serve lunch as a “thank you” to the volunteers and the Trustees for their continuing support. This is a much enjoyed social event and one of the few times most of the volunteers and Trustees can all be together. This year was no exception.

Outreach.

We need to continue to make ourselves known within the area as we have an ongoing need to attract private clients for the long term viability of the Centre. Our position within the area is challenging. We are away from the main shopping and business area and have no direct links to the public transport system and have no passing footfall.

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FOR THE YEAR ENDED 31 MARCH 2018

A local supermarket has “adopted us” as a local charity it chooses to support, and in conjunction with a local secondary school, generously donated funds which enabled us to offer a Christmas meal without charge for all the clients. It also allowed the students to participate in a typical day at the Saxon Centre, encouraging them to join in with the clients thereby mixing the older generation with the younger. Everyone seems to benefit from the experience.

We have forged links with the local Community College and the several students have completed their work experience in Care with us. Sixth form students from local schools give their time and energy to the Centre, helping volunteers and clients while undertaking community service for both the Duke of Edinburgh Award scheme and their personal statement on their University application.

Treasurer’s Report.

As highlighted in the Accounts, the deficit for this financial year is much larger than I would like.

Due to the long term absence of a member of staff due to ill health it was necessary to employ a temporary carer, who became permanent when the number of private clients increased, necessitating another member of staff.

Staff salaries were reviewed and increased in October 2017 which in turn increased the costs of HMRC and pension contributions.

In view of the lack of volunteers who could assist in escorting clients on the minibuses, it has been necessary to pay the carers to undertake this role thus increasing the salary bill.

Two very generous donations provided sufficient monies to purchase a new minibus and to insure the vehicle. This vehicle is an immeasurable asset which has allowed private clients to be transported to the Centre. This in turn has increased our revenue.

As always the major expenses are salaries, National Insurance and pension contributions with both rent and utility bills increasing. The cleaning, caretaking and waste contractors increased the pay of their staff to the new National Minimum Wage with the ongoing increases amounting to a few thousand pounds added to our expenses.

It would be a tremendous help to recruit more volunteers who could assist in driving the minibuses and escorting the clients.

As always I offer my grateful thanks for the on-going support from the Staff, Volunteers, Trustees and suppliers who have all contributed to the ongoing success of the Company.

Trustees' responsibilities in relation to the financial statements

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

Company law 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 charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 9th November 2018 and signed on its behalf.

.....
JEAN HAYSOM
Secretary to the Directors and Trustees

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AGE CONCERN ORPINGTON AND DISTRICT

FOR THE YEAR ENDED 31 MARCH 2018

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2018 which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company'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 of the ICAEW 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

.....
Kempton Emsden & Co.
Chartered Accountants
34 Napier Road
Bromley
Kent
BR2 9JA

Dated: 9th November 2018

AGE CONCERN ORPINGTON AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2018

	Unrestricted Funds £	Restricted Income Fund £	Total Funds 2018 £	Total Funds 2017 £
Income and endowments from:				
Donations and legacies	11,000	40,475	51,475	23,696
Charitable activities	264,669	-	264,669	234,050
Investments	2,327	-	2,327	2,767
Other trading activities	14,445	-	14,445	13,224
Total income and endowments	<u>292,441</u>	<u>40,475</u>	<u>332,916</u>	<u>273,737</u>
Expenditure on:				
Raising funds	2,559	-	2,559	2,521
Charitable activities	122,309	-	122,309	107,073
Other	201,567	-	201,567	187,741
Total resources expended	<u>326,435</u>	<u>-</u>	<u>326,435</u>	<u>297,335</u>
Net movement in funds	<u>(33,994)</u>	<u>40,475</u>	<u>6,481</u>	<u>(23,598)</u>
Gross transfer between funds	40,475	(40,475)	-	-
Total funds brought forward	<u>£312,132</u>	<u>£ -</u>	<u>£312,132</u>	<u>335,730</u>
Total funds carried forward	<u>£318,613</u> =====	<u>£ -</u> =====	<u>£318,613</u> =====	<u>£312,132</u> =====

All income and expenditure derive from continuing activities.

COMPANY NUMBER: 7800233

AGE CONCERN ORPINGTON AND DISTRICT

BALANCE SHEET

AT 31 MARCH 2018

	Note	2018		2017	
		£	£	£	£
Tangible fixed assets					
Tangible assets	8		45,627		22,549
Current assets					
Debtors	9	11,551		15,426	
Bank accounts		270,275		286,387	
		<u>281,826</u>		<u>301,813</u>	
Creditors					
Amounts falling due within one year	10	8,840		12,230	
		<u>8,840</u>		<u>12,230</u>	
Net current assets			272,986		289,583
Total assets less current liabilities			<u>318,613</u>		<u>312,132</u>
Net assets			<u>£318,613</u>		<u>£312,132</u>
			=====		=====
Capital funds					
Unrestricted funds			318,613		312,132
Total funds			<u>£318,613</u>		<u>£312,132</u>
			=====		=====

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 9th November 2018 and signed on their behalf.

.....
DENNIS MOORE - Chairman

The annexed notes form part of these financial statements.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

1. **Accounting policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation and impairment.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	25% reducing balance basis
Computer equipment	33% straight line basis

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds are as set out in the notes to the financial statements.

Leasing

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the company to the fund in respect of the year.

Fixtures and fittings

Expenditure on sundry fixtures and fittings is written off in the year of purchase.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

2. **Income**

	Unrestricted Funds 2018 £	Restricted Income Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Donations and legacies				
Donations and legacies	11,000	40,475	51,475	23,696
	<u>11,000</u>	<u>40,475</u>	<u>51,475</u>	<u>23,696</u>
Charitable activities				
Grant receivable	-	-	-	10,500
Personal Budget - managed	85,840	-	85,840	85,378
Meals receipts	50,609	-	50,609	47,211
Less: purchases	(21,985)	-	(21,985)	(18,355)
Hairdressing and activities	3,715	-	3,715	4,157
Private clients	146,490	-	146,490	104,027
Sundry other income	-	-	-	1,132
	<u>264,669</u>	<u>-</u>	<u>264,669</u>	<u>234,050</u>
Other trading activities				
Fundraising events	14,445	-	14,445	13,224
	<u>14,445</u>	<u>-</u>	<u>14,445</u>	<u>13,224</u>
Investment income				
Bank interest received	2,327	-	2,327	2,767
	<u>2,327</u>	<u>-</u>	<u>2,327</u>	<u>2,767</u>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

3.	Expenditure on raising funds	2018	2018	2017
		£	£	£
	Fundraising costs	2,153		1,627
	Advertising and marketing	406		894
		<hr/>		<hr/>
			2,559	2,521
			<hr/>	<hr/>
4.	Expenditure on charitable activities	2018	2018	2017
		£	£	£
	Carers' salaries and related costs	70,884		56,559
	Catering salaries and related costs	34,490		33,945
	Entertainment	1,614		2,587
	Music and movement	2,220		2,320
	Welfare	1,805		1,042
	Transport running costs	11,296		10,620
		<hr/>		<hr/>
			122,309	107,073
			<hr/>	<hr/>
5.	Other costs	2018	2018	2017
		£	£	£
	Rent	38,267		37,841
	Lighting, heating and water	15,182		12,449
	Repairs and property maintenance	8,479		3,962
	Caretaking and cleaning	22,678		21,804
	Contract waste expenses	1,281		1,222
	Office running costs	8,370		9,325
	Legal and professional charges	1,580		1,410
	Bad debts	80		135
	Sundry expenses	2,301		1,170
	Wages and salaries - administration	81,437		81,622
	Employer's NIC - administration	3,831		3,910
	Pension contributions - administration	1,124		4,220
	Depreciation	14,137		5,851
	Accountancy	2,820		2,820
		<hr/>		<hr/>
			201,567	187,741
			<hr/>	<hr/>
6.	Deficit for the year		2018	2017
			£	£
	This is stated after charging:			
	Accountancy		2,820	2,820
	Depreciation of owned assets		14,137	5,851
	Pension costs		2,701	5,639
			<hr/>	<hr/>

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

7. **Staff costs**

The average number of persons employed by the company during the year was as follows:

	2018	2017
Administration	4	4
Carers	7	7
Catering	3	3
	<u>14</u>	<u>14</u>
	=====	=====

The aggregate payroll costs of these persons were as follows:

	2018	2017
	£	£
Wages and salaries	182,300	168,830
Social security	6,765	5,787
Other pension costs	2,701	5,639
	<u>£191,766</u>	<u>£180,256</u>
	=====	=====

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

8. Tangible fixed assets

	Land and Buildings £	Plant and Machinery £	Total £
Cost:			
At 1 April 2017	14,373	28,825	43,198
Additions	-	37,215	37,215
	<hr/>	<hr/>	<hr/>
At 31 March 2018	14,373	66,040	80,413
	<hr/>	<hr/>	<hr/>
Depreciation:			
At 1 April 2017	3,592	17,057	20,649
Charge for the year	1,796	12,341	14,137
	<hr/>	<hr/>	<hr/>
At 31 March 2018	5,388	29,398	34,786
	<hr/>	<hr/>	<hr/>
Net book value:			
At 31 March 2018	£ 8,985	£36,642	£45,627
	=====	=====	=====
At 31 March 2017	£10,781	£11,768	£22,549
	=====	=====	=====

9. Debtors and prepayments

Amounts falling due within one year:

	2018 £	2017 £
Prepayments	5,302	3,228
Other debtors	6,249	12,198
	<hr/>	<hr/>
	£11,551	£15,426
	=====	=====

10. Creditors

Amounts falling due within one year:-

	2018 £	2017 £
Other creditors	3,117	2,852
Accruals	5,723	9,378
	<hr/>	<hr/>
	£ 8,840	£12,230
	=====	=====

11. Related party transactions

The trustees do not receive remuneration, benefits or expenses from the charity.

AGE CONCERN ORPINGTON AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

12. **Financial Commitments**

The charity had total commitments at the balance sheet date of £18,164 (2017: £35,018)

13. **Restricted Fund**

Donations have been received in the year for the purchase of a third minibus and its ancillary costs. The vehicle was purchased in January 2018 and the relevant donations have been transferred to the General Fund.

AGE CONCERN ORPINGTON AND DISTRICT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2018

	Unrestricted Fund	Unrestricted Fund	2017	
		2018		
		£	£	£
Turnover				
Donations and legacies		11,000		23,696
Grant receivable		-		10,500
Personal budget - managed		85,840		85,378
Meals receipts		50,609		47,211
Less: purchases		(21,985)		(18,355)
Hairdressing and activities		3,715		4,157
Private clients		146,490		104,027
Sundry other income		-		1,132
Fundraising events		14,445		13,224
Bank interest received		2,327		2,767
		<hr/>		<hr/>
		292,441		273,737
Resources Expended				
Staff costs	86,392		89,752	
Fundraising costs	2,153		1,627	
Advertising and marketing	406		894	
Carers' salaries and related costs	70,884		56,559	
Catering salaries and related costs	34,490		33,945	
Entertainment	1,614		2,587	
Music and movement	2,220		2,320	
Welfare	1,805		1,042	
Transport running costs	11,296		10,620	
Rent	38,267		37,841	
Lighting, heating and water	15,182		12,449	
Repairs and property maintenance	8,479		3,962	
Caretaking and cleaning	22,678		21,804	
Contract waste expenses	1,281		1,222	
Office running costs	8,370		9,325	
Legal and professional charges	1,580		1,410	
Bad debts	80		135	
Sundry expenses	2,301		1,170	
Accountancy charges	2,820		2,820	
Depreciation	14,137		5,851	
		<hr/>		<hr/>
		(326,435)		(297,335)
Net expenditure over income for the year		<hr/>		<hr/>
		£ (33,994)		£ (23,598)
		=====		=====