

**REGISTERED COMPANY NUMBER: 06695518 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1127168**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2019  
for  
Age UK East Grinstead & District**

Alexandra Durrant Chartered Accountants  
10A-12A High Street  
East Grinstead  
West Sussex  
RH19 3AW

**Age UK East Grinstead & District**

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for the Year Ended 31 March 2019**

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## **Age UK East Grinstead & District**

### **Report of the Trustees for the Year Ended 31 March 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The object of the charity is to promote the relief of older people in any manner deemed by law to be charitable in East Grinstead and surrounding rural parts of West Sussex.

In the short term, the charity's key aim is to secure larger accommodation for the Charity to be able to grow and expand the services and activities it offers within its stated objectives.

The charity measures achievements against its objectives by way of regular meetings with the budget holders and feedback from members, so that the services adapt, where possible, to meet members' needs.

##### **Vision**

A society in which everyone can enjoy a long and fulfilled life.

##### **Mission**

To work with and for local older people across our area to make a real and positive difference to their wellbeing and quality of life.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

The charity provides five main services:-

**Swan Mead Activity Centre**

Swan Mead Activity Centre is a centre for older people who are independent to low need, where individuals are able to meet in a social environment, be entertained and enjoy a freshly prepared two course lunch.

Activities are available throughout the week, including quizzes, exercise and computer lessons, music and visiting entertainers, speakers and presentations. During the year over four thousand five hundred lunches were served to members at Swan Mead activity centre compared to 3,200 during 2017/2018.

Grants of £44,983 (2018: £48,751) were received from Mid Sussex District Council and West Sussex County Council towards the provision of the activity centre and associated services. Other activities in the community include Zumba, Tai Chi and a swimming group. The remaining costs of £64,069 (2018: £67,014) were funded by participants' contributions, further restricted grants for computer lessons (received prior year), chair exercises and Christmas activities, and the charity's unrestricted funds.

**Trips, Outings and holidays**

This consists of the organisation of outings and day trips for members along with members' holidays. The cost of these events, including the organiser's salary and a share of support costs, was £66,130 (2018: £78,001). Stricter cost controls together with using different suppliers has allowed us to reduce the overheads of this service.

Participants contributed £34,855 (2018: £47,515) towards these costs. A reduction of a holiday destination and improved prices have affected these figures. Grants for this purpose of £4,067 (2018: £1,000) were utilised during the year. The remaining costs of £27,208 (2018: £29,486) were funded out of the charity's unrestricted funds.

For an example of the popularity of these excursions and holidays during the year, over 34 older people enjoyed a day trip out to Winchester Christmas market, 43 went to Eastbourne for a Christmas lunch and over 25 had a week away in Wales, in some cases their first holiday for many years.

With the offer of free buses from a local organisation, we have now been able to offer shorter trips (within an hour's drive from East Grinstead) to local attractions with nearly 50 people taken to places such as the Gatwick Museum and the Hawth Theatre at Crawley.

**Short Breaks for Carers service**

The Short Breaks for Carers service is provided on the 1st and 3rd Saturday of each month throughout the year, for persons living with dementia and frail older people so that their carers can enjoy a well-earned break from their caring duties. There were over one hundred and thirty attendances during the year, slightly down on the 140 during 2018, reflecting the deteriorating health of some clients who were passed to a higher needs service together with the changing needs of Carers. It has been identified that some Carers would prefer more respite during the weekdays something we are currently looking into and trying to assist with.

Funding of £14,450 (2018: £15,725) was awarded from a West Sussex County Council grant for this purpose, with the balance of the total costs of £5,741 (2018: £6,460) being funded out of participants' contributions and the charity's unrestricted funds.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**The Help at Home service**

The Help at Home service taken over by Age UK East Grinstead & District in 2009, continues to support older people by providing regular domestic help with housework tasks including routine cleaning, bed change, laundry and ironing, as well as shopping, but also provides an invaluable benefit of enabling clients to remain living independently at home. The service provided is specially tailored to the needs of older people who trust Age UK East Grinstead & District to deliver this and wider welfare and social contact which other domestic service organisations do not. Whilst this service is paid for by the service users, the full cost exceeds the income by £13,981 (2018: £12,881), which is funded by the charity's unrestricted funds, supporting this and other services tailored to the local community.

**Community Outreach**

This service was introduced in January 2018. Our Co-ordinator visits the more rural areas of our community advising older residents of the services available which can be provided by Age UK East Grinstead & District and linking them to statutory and voluntary groups that may offer solutions to specific needs. This has the double effect of reducing isolation and loneliness. Costs of £10,307 (2018: £5,811), including a share of support costs, were funded by restricted grants.

**Public benefit**

The trustees have had regard to the Charity Commission guidance on public benefit. The services provided by Age UK East Grinstead and District have been shown to improve the mental and physical health of older people, and to delay the onset of dementia, and therefore the trustees consider these services to be for the public benefit.

**Volunteers**

Activities assisted by the invaluable contribution of our volunteers include outings, day trips and members' holidays, aiding the enjoyment of the members' visit to the day centre whether through serving refreshments, supporting participation in group activities, playing cards or just taking the time to chat with members.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**STRATEGIC REPORT**

**Financial review**

*Reserves policy*

The charity's total reserves at 31 March 2019 were £771,504, of which £20,375 represents restricted funds.

Unrestricted reserves were £751,129. Of this, £606,275, comprising an investment portfolio of £501,301, bank balances of £103,469 and other assets £1,505, has been designated by the Trustees to cover the rent, service charges and insurance over the period of the 20 year lease of Glen Vue Community Hub, Railway Approach, East Grinstead beginning 3 May 2019. This arose from the donation of the investment portfolio of Lingfield Lodge Trust prior to its closure.

In addition, the Trustees have designated £40,000 from unrestricted funds to cover redundancy and other costs should there be a need to close down the charity.

Remaining unrestricted reserves of £104,854 comprise bank balances and cash of £112,585 and net current liabilities of £7,731. These represent approximately 5.5 months' average unrestricted expenditure. It is the charity's aim to maintain general funds to cover 6 months' of running costs. The charity's future plans to sustain and improve its income and hence build its reserves to a secure level are set out below.

Total income for the year - £971,155

Gross surplus for the year, excluding unrealised investment gains and before allocating support costs - £724,844.

Support costs for the year (including Governance) - £56,070.

Net operating surplus for the year - £668,774. In addition, there are unrealised investment gains of £21,757.

The net surplus comprised a surplus on restricted funds of £7,966, a surplus on the designated Lingfield Lodge Trust donation of £606,275 (of which £21,757 comprised unrealised investment gains), and a surplus on other unrestricted funds of £76,290.

The Trustees recognise that the services currently provided are only sustainable if the current level of grants and donations can be maintained. During this financial year Age UK East Grinstead benefited from a very large donation from another charity which was closing down, something that is not expected to be repeated..

The Trustees have taken steps to help protect all sources of income including adopting a detailed budget for the year 2019-20 and a strategic plan for the next three years to demonstrate how the future performance can be improved as needed. Control of costs, debt control and cash flow are paramount to the continued survival of the Charity.

**Principal risks and uncertainties**

These documents recognise that, whilst the current economic climate is regarded as challenging; many charities in a variety of sectors are finding it increasingly difficult to secure the funding required from traditional sources to maintain their service provision. There are also changes planned in the way grants from Councils such as West Sussex and Mid Sussex are tendered for and reductions in sums available.

The charity has additional challenges in that the Help at Home service, which as stated is not funded by grants, has to succeed in an increasingly competitive commercial environment.

Our Outreach service, another valuable community based project, is expensive to run when compared to the reach to older people it actually makes.

The move to Glen Vue Community Hub with the agreed 20 year lease from 3 May 2019 has been negotiated with West Sussex County Council to contain 5 year break clauses, should the Charity be unable to financially maintain its presence at Glen Vue. Additional costs are expected with the move to larger premises, as basic as increased utilities costs for example together with the change of use and increased usage of the kitchen and other facilities within the building. Other costs such as maintenance of a larger property will be required, and increased costs of personnel - a Caretaker.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**STRATEGIC REPORT**

**Principal risks and uncertainties**

Successful grant applications for specific projects such as the Outreach Service have gone some way to support and improve the raising of the profile of the Charity together with regular donations from organisations and individuals.

**Investment Risk**

The investment portfolio is professionally managed by independent investment advisers for income and capital growth on a medium to low risk profile.

**Future plans**

Since the year end, the charity has moved to Glen Vue Community Hub on Railway Approach, East Grinstead. Sufficient funding for the rent payable over the next 20 years has been secured, through the donation from Lingfield Lodge Trust. Other financial and operational consequences of the move include:

- additional staff
- improving the IT
- decoration costs and ongoing maintenance and repairs
- new flooring in the dining area, which can now also be used for dance classes, together with furniture for offices and the day centre.

A grant application of £24,000 has been made to Mid Sussex District Council to cover these.

There are also opportunities to bring all the exercise classes in house. These include Zumba Gold and Tai Chi, which currently operate out of Chequer Mead, and the introduction of a new exercise class: Paracise.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Age UK East Grinstead & District was registered as a company limited by guarantee on 8 September 2008. Age Concern East Grinstead was originally established on 27 October 1950 and registered as a charity on 18 February 1972. The assets of the original unincorporated association were transferred into a company limited by guarantee on 1 October 2009.

Age UK East Grinstead & District is governed by the company's Articles of Association as updated by special resolution at an EGM on 16 December 2016.

**Recruitment and appointment of new trustees**

Trustees are recruited and appointed by existing trustees. Their appointment is confirmed at the following annual general meeting.

**Organisational structure**

The charity has an executive committee as at 31 March 2019 consisting of eight trustees and representatives of the local funding authorities, who meet at least four times a year. The Trustees come from a variety of backgrounds relevant to the work of the charity and are responsible for the overall management and control of the charity.

**Decision making**

The day to day management of the charity is delegated to Barry Gilbert, Chief Operations Manager, the senior manager of the organisation.

**Induction and training of new trustees**

All new trustees have been given an induction to the Charity by the Chair, together with clear roles and responsibilities. Training classes have also been arranged such as good governance.

## Age UK East Grinstead & District

### Report of the Trustees for the Year Ended 31 March 2019

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Key management remuneration

The management team comprises the Chief Operations Manager together with two subordinate managers. A Finance Co-ordinator supports the team. Salaries are set at a level that the charity can sustain.

##### Affiliation to Age UK

Age UK East Grinstead & District is a brand partner of Age UK, this allows Age UK East Grinstead, branding rights, information exchange and access to promotional material. It also limits Age UK East Grinstead to the agreed geographical area of East Grinstead and the surrounding district.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

06695518 (England and Wales)

##### Registered Charity number

1127168

##### Registered office

Glen Vue Community Hub  
Railway Approach  
East Grinstead  
West Sussex  
RH19 1BS

##### Trustees

Mrs M Belsey		
J Belsey	Deputy Chair	
Mrs R Rubin		- resigned 26.9.19
Ms E McGloin		- resigned 27.4.18
M Shaw	Chair	- resigned 25.9.19
A J Prigent FCIS		- resigned 26.9.19
Mrs J L Fairbourn		
Mrs A C Bowcott		- appointed 18.6.18
C B Orman	Treasurer	- appointed 4.9.18
		- resigned 26.9.19

J Belsey appointed Deputy Chair elect 18.6.18 and confirmed at the 2018 AGM

M Shaw appointed Chair elect 18.6.18 and confirmed at the 2018 AGM

##### Independent examiner

Alexandra Durrant Chartered Accountants  
10A-12A High Street  
East Grinstead  
West Sussex  
RH19 3AW



**Report of the Trustees  
for the Year Ended 31 March 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Lloyds Bank plc  
25 Gresham Street  
London  
EC2V 7HN

**Investment advisers**

Brewin Dolphin  
12 Smithfield Street  
London  
EC1A 9BD

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Age UK East Grinstead & District for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 to 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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 2 October 2019 and signed on the board's behalf by:

Mrs A C Bowcott - Trustee

**Independent Examiner's Report to the Trustees of  
Age UK East Grinstead & District**

**Independent examiner's report to the trustees of Age UK East Grinstead & District ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

**Responsibilities and basis of report**

As the charity's 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 charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of 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:

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 (FRS 102)].

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

Alexandra Durrant  
ICAEW  
Alexandra Durrant Chartered Accountants  
10A-12A High Street  
East Grinstead  
West Sussex  
RH19 3AW

7 October 2019

**Age UK East Grinstead & District**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations, grants and legacies	3	730,249	82,518	812,767	178,923
<b>Charitable activities</b>	6				
Day centre services		42,928	-	42,928	36,979
Trips & Events		34,855	-	34,855	47,515
Short Breaks for Carers		5,063	-	5,063	4,378
Help at Home		66,699	-	66,699	65,022
Other trading activities	4	4,475	-	4,475	2,760
Investment income	5	4,368	-	4,368	16
<b>Total</b>		<u>888,637</u>	<u>82,518</u>	<u>971,155</u>	<u>335,593</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	2,437	-	2,437	21,224
<b>Charitable activities</b>	8				
Day centre services		63,325	45,727	109,052	115,765
Trips & Events		62,062	4,068	66,130	78,001
Short Breaks for Carers		5,741	14,450	20,191	22,185
Help at Home		80,680	-	80,680	77,903
Outreach Service		-	10,307	10,307	5,811
Governance		13,584	-	13,584	18,492
<b>Total</b>		<u>227,829</u>	<u>74,552</u>	<u>302,381</u>	<u>339,381</u>
Net gains/(losses) on investments		<u>21,757</u>	<u>-</u>	<u>21,757</u>	<u>-</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>682,565</u>	<u>7,966</u>	<u>690,531</u>	<u>(3,788)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>68,564</u>	<u>12,409</u>	<u>80,973</u>	<u>84,761</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>751,129</u></u>	<u><u>20,375</u></u>	<u><u>771,504</u></u>	<u><u>80,973</u></u>

The notes form part of these financial statements

**Balance Sheet**  
**At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Investments	15	501,301	-	501,301	-
<b>CURRENT ASSETS</b>					
Debtors	16	13,714	-	13,714	9,467
Cash at bank and in hand		256,054	20,375	276,429	93,624
		<u>269,768</u>	<u>20,375</u>	<u>290,143</u>	<u>103,091</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(19,940)	-	(19,940)	(22,118)
<b>NET CURRENT ASSETS</b>		<u>249,828</u>	<u>20,375</u>	<u>270,203</u>	<u>80,973</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>751,129</u>	<u>20,375</u>	<u>771,504</u>	<u>80,973</u>
<b>NET ASSETS</b>		<u><u>751,129</u></u>	<u><u>20,375</u></u>	<u><u>771,504</u></u>	<u><u>80,973</u></u>
<b>FUNDS</b>	19				
Unrestricted funds				751,129	68,564
Restricted funds				<u>20,375</u>	<u>12,409</u>
<b>TOTAL FUNDS</b>				<u><u>771,504</u></u>	<u><u>80,973</u></u>

**Balance Sheet - continued**

**At 31 March 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 2 October 2019 and were signed on its behalf by:

J Belsey -Trustee

**Age UK East Grinstead & District**

**Cash Flow Statement  
for the Year Ended 31 March 2019**

	Notes	2019 £	2018 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	148,916	13,758
		<hr/>	<hr/>
<b>Net cash provided by (used in) operating activities</b>		148,916	13,758
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Purchase of fixed asset investments		(76,383)	-
Sale of fixed asset investments		107,409	-
Interest received		6	16
Dividends received		2,857	-
		<hr/>	<hr/>
<b>Net cash provided by (used in) investing activities</b>		33,889	16
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		182,805	13,774
<b>Cash and cash equivalents at the beginning of the reporting period</b>		93,624	79,850
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>		276,429	93,624
		<hr/>	<hr/>

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2019**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2019 £	2018 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	690,531	(3,788)
<b>Adjustments for:</b>		
Depreciation charges	-	1,091
Interest received	(6)	(16)
Dividends received	(4,362)	-
Gift of investment portfolio	(510,571)	-
Unrealised gains on investments	(21,756)	-
(Increase)/decrease in debtors	(2,742)	7,313
(Decrease)/increase in creditors	(2,178)	9,158
<b>Net cash provided by (used in) operating activities</b>	<u>148,916</u>	<u>13,758</u>

**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

**1. STATUTORY INFORMATION**

Age UK East Grinstead & District is a charitable company, limited by guarantee, incorporated in England & Wales. The address of its registered office can be found in the Trustees' Report under **Reference and Administrative Details**. The charitable company is a public benefit entity.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Critical accounting judgements and key sources of estimation uncertainty**

The Trustees consider that the date of the donation from Lingfield Lodge Trust was 23 January 2019, this being the date that the trustees of Lingfield Lodge Trust instructed their investment advisers to make the transfer, even though the transfer process then took several months to complete.

The allocation and apportionment of costs is based on estimates of how much staff time is spent on each type of activity and how much of the Swan Mead property is utilised for each activity, by time and area. In the trustees' judgement, no other material estimates have been used in the preparation of the financial statements.

**Income**

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

Grants received to cover services provided during a particular time period are recognised in the financial statements for that period. Other grant income is recognised when received.



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**2. ACCOUNTING POLICIES - continued**

**Expenditure**

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

**Raising funds**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

**Charitable activities**

Resources expended on charitable activities have been analysed between:

- the costs of operating the Swan Mead centre, which is used to provide activity centre services during weekdays;
- the costs of operating the Short Breaks for Carers service;
- the costs of providing the Help at Home service;
- the costs of providing the Community Outreach service; and
- the cost of organising holidays and outings for members

As well as directly attributable costs, the cost of charitable activities includes a proportion of support staff and other costs.

**Governance costs**

Governance costs are those related to the management of the charity. As well as directly attributable costs, they include a proportion of support staff & other costs deemed to be a fair reflection of the time expended on governance matters.

**Allocation and apportionment of costs**

Staff costs have been allocated between the various charitable and other activities based on their duties. Where the duties of an individual member of staff cover a number of activities, their costs have been allocated based on the time they spend on each activity. Other costs that relate to more than one activity have also been apportioned between charitable and other activities.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery - 20% on cost

Small assets costing less than £500 are not capitalised, being written off through the current year's SOFA instead.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The following financial instruments are recognised in the charity's balance sheet, using the policies as described below:

1. **Bank current & deposit accounts and cash** are initially recognised and subsequently measured at face value.
2. **Trade debtors and trade creditors** represent amounts due from / due to UK businesses, institutions and individuals and are all receivable / payable within one year. They are initially recognised at the transaction value, and thereafter measured at transaction value less subsequent payments, and in the case of trade debtors less any provision for impairment that may be required.
3. **Listed fixed asset investments** comprise shares and units in UK and overseas publicly traded shares and funds. They were initially recognised on their donation to the charity at market value, and subsequently measured at market value. Realised and unrealised gains on the investments are recognised in the SOFA.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**3. DONATIONS, GRANTS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Donations	690,940	2,998	693,938	19,217
Gift aid	-	-	-	978
Legacies	-	-	-	64,000
Grants	33,000	79,520	112,520	90,126
Membership fees	6,309	-	6,309	4,602
	<u>730,249</u>	<u>82,518</u>	<u>812,767</u>	<u>178,923</u>

Donations above include a gift of £580,156 from Lingfield Lodge Trust received 23 January 2019, comprising an investment portfolio of £510,571 and associated cash balances. The Trustees have designated this donation and the associated investment income and capital growth to cover the lease costs of the Glen Vue Centre for the 20 years commencing 3 May 2019.

Donations include £235 received from trustees.

Grants received, included in the above, are as follows:

	2019 £	2018 £
WSSC Daycentre Grant	33,680	33,680
MSDC Revenue Grant	15,071	15,071
Age UK Retainer Grant	22,500	7,500
WSSC Saturday Respite grant	14,450	15,725
Sussex Community Foundation	10,000	-
Barclays Bank Feast	-	1,000
East Grinstead Town Council	650	350
Santander	-	5,000
Barchester Health	-	1,000
Age UK - Outreach Grant	-	5,300
February Foundation	-	2,500
Albert Hunt	-	3,000
MSDC Outreach Coordinator Grant	3,500	-
Sobell Foundation	10,000	-
Rotary Club of East Grinstead	500	-
Healthwatch West Sussex	169	-
Lions Club of East Grinstead	2,000	-
	<u>112,520</u>	<u>90,126</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fundraising activities and events	3,596	-	3,596	1,595
Other income	879	-	879	1,165
	<u>4,475</u>	<u>-</u>	<u>4,475</u>	<u>2,760</u>

**5. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Income from listed investments	4,362	-	4,362	-
Deposit account interest	6	-	6	16
	<u>4,368</u>	<u>-</u>	<u>4,368</u>	<u>16</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	2019 £	2018 £
Food & refreshments	Day centre services	31,079	26,633
Outings & entertainment	Day centre services	11,849	10,346
Outings & entertainment	Trips & Events	34,855	47,515
Respite charges	Short Breaks for Carers	5,063	4,378
Domiciliary service income	Help at Home	66,699	65,022
		<u>149,545</u>	<u>153,894</u>

**7. RAISING FUNDS****Raising donations and legacies**

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Consultancy - fundraising	-	-	-	12,366
Other fundraising costs	668	-	668	889
Support costs	1,769	-	1,769	7,969
	<u>2,437</u>	<u>-</u>	<u>2,437</u>	<u>21,224</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**8. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 9)	Totals
	£	£	£
Day centre services	78,072	30,980	109,052
Trips & Events	63,032	3,098	66,130
Short Breaks for Carers	17,978	2,213	20,191
Help at Home	77,582	3,098	80,680
Outreach Service	8,979	1,328	10,307
Governance	-	13,584	13,584
	<u>245,643</u>	<u>54,301</u>	<u>299,944</u>

**9. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Raising donations and legacies	1,769	-	-	1,769
Day centre services	30,606	374	-	30,980
Trips & Events	3,098	-	-	3,098
Short Breaks for Carers	2,213	-	-	2,213
Help at Home	3,098	-	-	3,098
Outreach Service	1,328	-	-	1,328
Governance	1,771	-	11,813	13,584
	<u>43,883</u>	<u>374</u>	<u>11,813</u>	<u>56,070</u>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Independent examination	990	945
Independent examiner's remuneration - other services	2,280	1,906
Depreciation - owned assets	-	1,091
Other operating leases	7,899	6,000
	<u>7,899</u>	<u>6,000</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

	2019	2018
	£	£
Trustees' expenses	249	64
	<u>249</u>	<u>64</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**12. STAFF COSTS**

	2019	2018
	£	£
Wages and salaries	191,159	195,510
Social security costs	6,398	7,007
Other pension costs	1,717	762
	<u>199,274</u>	<u>203,279</u>

Key management personnel received £23,008 (2018: £24,562).

The average monthly number of employees during the year was as follows:

	2019	2018
Day centre services	5	5
Trips, outings and holidays	1	1
Short Breaks for Carers	4	4
Help at Home	9	9
Community Outreach	1	-
Support	2	3
	<u>22</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, grants and legacies	97,296	81,627	178,923
<b>Charitable activities</b>			
Day centre services	36,979	-	36,979
Trips & Events	47,515	-	47,515
Short Breaks for Carers	4,378	-	4,378
Help at Home	65,022	-	65,022
Other trading activities	2,760	-	2,760
Investment income	16	-	16
	<u>253,966</u>	<u>81,627</u>	<u>335,593</u>
<b>Total</b>	253,966	81,627	335,593

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

## 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	21,224	-	21,224
<b>Charitable activities</b>			
Day centre services	66,569	49,196	115,765
Trips & Events	69,941	8,060	78,001
Short Breaks for Carers	6,460	15,725	22,185
Help at Home	77,903	-	77,903
Outreach Service	2,864	2,947	5,811
Governance	18,492	-	18,492
<b>Total</b>	263,453	75,928	339,381
<b>NET INCOME/(EXPENDITURE)</b>	(9,487)	5,699	(3,788)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	78,051	6,710	84,761
<b>TOTAL FUNDS CARRIED FORWARD</b>	68,564	12,409	80,973

## 14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2018 and 31 March 2019	5,244	2,969	8,213
<b>DEPRECIATION</b>			
At 1 April 2018 and 31 March 2019	5,244	2,969	8,213
<b>NET BOOK VALUE</b>			
At 31 March 2019	-	-	-
At 31 March 2018	-	-	-

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**15. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
Additions	586,953
Disposals	(107,409)
Revaluations	21,757
	<hr/>
At 31 March 2019	501,301
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2019	501,301
	<hr/>
At 31 March 2018	-
	<hr/>

There were no investment assets outside the UK.

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	5,301	5,969
Prepayments and accrued income	8,413	3,498
	<hr/>	<hr/>
	13,714	9,467
	<hr/>	<hr/>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	2,640	9,456
Social security and other taxes	1	-
Other creditors	328	111
Accruals & deferred income	16,971	12,551
	<hr/>	<hr/>
	19,940	22,118
	<hr/>	<hr/>



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**18. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019	2018
	£	£
Within one year	3,160	3,000
Between one and five years	2,872	-
	<u>6,032</u>	<u>3,000</u>

**19. MOVEMENT IN FUNDS**

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	43,564	76,290	(15,000)	104,854
Special designated fund	25,000	-	15,000	40,000
Lingfield Lodge investment portfolio, designated to pay Glen Vue lease costs	-	584,518	-	584,518
Unrealised investment gains	-	21,757	-	21,757
	<u>68,564</u>	<u>682,565</u>	<u>-</u>	<u>751,129</u>
<b>Restricted funds</b>				
Outreach	7,854	6,191	-	14,045
IT Classes	4,555	(225)	-	4,330
Grants & donations for Glen Vue furnishings	-	2,000	-	2,000
	<u>12,409</u>	<u>7,966</u>	<u>-</u>	<u>20,375</u>
<b>TOTAL FUNDS</b>	<u>80,973</u>	<u>690,531</u>	<u>-</u>	<u>771,504</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	304,119	(227,829)	-	76,290
Lingfield Lodge investment portfolio, designated to pay Glen Vue lease costs	584,518	-	-	584,518
Unrealised investment gains	-	-	21,757	21,757
	<u>888,637</u>	<u>(227,829)</u>	<u>21,757</u>	<u>682,565</u>
<b>Restricted funds</b>				
Dementia support	14,450	(14,450)	-	-
Day services	45,152	(45,152)	-	-
Outreach	16,498	(10,307)	-	6,191
IT Classes	-	(225)	-	(225)
Trips, Outings & Holidays	4,068	(4,068)	-	-
Grants & donations for Christmas events	350	(350)	-	-
Grants & donations for Glen Vue furnishings	2,000	-	-	2,000
	<u>82,518</u>	<u>(74,552)</u>	<u>-</u>	<u>7,966</u>
<b>TOTAL FUNDS</b>	<u><u>971,155</u></u>	<u><u>(302,381)</u></u>	<u><u>21,757</u></u>	<u><u>690,531</u></u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	53,051	(9,487)	43,564
Special designated fund	25,000	-	25,000
	<u>78,051</u>	<u>(9,487)</u>	<u>68,564</u>
<b>Restricted Funds</b>			
Rural Trips	250	(250)	-
Enterprise	1,000	(1,000)	-
Sussex Community Trust - For disabled activities	3,140	(3,140)	-
Childwick Trust - Access Holidays	1,320	(1,320)	-
Hallmark - Trips assisted for access	1,000	(1,000)	-
Outreach	-	7,854	7,854
IT Classes	-	4,555	4,555
	<u>6,710</u>	<u>5,699</u>	<u>12,409</u>
<b>TOTAL FUNDS</b>	<u>84,761</u>	<u>(3,788)</u>	<u>80,973</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	253,966	(263,453)	(9,487)
<b>Restricted funds</b>			
Dementia support	15,725	(15,725)	-
Day services	48,751	(48,751)	-
Rural Trips	-	(250)	(250)
Enterprise	-	(1,000)	(1,000)
Sussex Community Trust - For disabled activities	-	(3,140)	(3,140)
Childwick Trust - Access Holidays	-	(1,320)	(1,320)
Hallmark - Trips assisted for access	-	(1,000)	(1,000)
Outreach	11,151	(3,297)	7,854
IT Classes	5,000	(445)	4,555
Trips, Outings & Holidays	1,000	(1,000)	-
	<u>81,627</u>	<u>(75,928)</u>	<u>5,699</u>
<b>TOTAL FUNDS</b>	<u>335,593</u>	<u>(339,381)</u>	<u>(3,788)</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	53,051	66,803	(15,000)	104,854
Special designated fund	25,000	-	15,000	40,000
Lingfield Lodge investment portfolio, designated to pay Glen Vue lease costs	-	584,518	-	584,518
Unrealised investment gains	-	21,757	-	21,757
<b>Restricted funds</b>				
Rural Trips	250	(250)	-	-
Enterprise	1,000	(1,000)	-	-
Sussex Community Trust - For disabled activities	3,140	(3,140)	-	-
Childwick Trust - Access Holidays	1,320	(1,320)	-	-
Hallmark - Trips assisted for access	1,000	(1,000)	-	-
Outreach	-	14,045	-	14,045
IT Classes	-	4,330	-	4,330
Grants & donations for Glen Vue furnishings	-	2,000	-	2,000
	<u>6,710</u>	<u>13,665</u>	<u>-</u>	<u>20,375</u>
<b>TOTAL FUNDS</b>	<u>84,761</u>	<u>686,743</u>	<u>-</u>	<u>771,504</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	558,085	(491,282)	-	66,803
Lingfield Lodge investment portfolio, designated to pay Glen Vue lease costs	584,518	-	-	584,518
Unrealised investment gains	-	-	21,757	21,757
	<hr/>	<hr/>	<hr/>	<hr/>
	1,142,603	(491,282)	21,757	673,078
 <b>Restricted funds</b>				
Dementia support	30,175	(30,175)	-	-
Day services	93,903	(93,903)	-	-
Outreach	27,649	(13,604)	-	14,045
IT Classes	5,000	(670)	-	4,330
Trips, Outings & Holidays	5,068	(5,068)	-	-
Grants & donations for Christmas events	350	(350)	-	-
Grants & donations for Glen Vue furnishings	2,000	-	-	2,000
Rural Trips	-	(250)	-	(250)
Enterprise	-	(1,000)	-	(1,000)
Sussex Community Trust - For disabled activities	-	(3,140)	-	(3,140)
Childwick Trust - Access Holidays	-	(1,320)	-	(1,320)
Hallmark - Trips assisted for access	-	(1,000)	-	(1,000)
	<hr/>	<hr/>	<hr/>	<hr/>
	164,145	(150,480)	-	13,665
 <b>TOTAL FUNDS</b>	 <hr/>	 <hr/>	 <hr/>	 <hr/>
	1,306,748	(641,762)	21,757	686,743
	<hr/>	<hr/>	<hr/>	<hr/>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS - continued**

**Special Designated Fund**

The trustees have designated funds to be available to cover redundancy and other costs that would be incurred in the event of the charity having to close down.

**Lingfield Lodge Trust donation**

The Trustees have designated this gift to paying the rent, insurance and service charges for the Glen Vue Centre over the 20 year lease period commencing 3 May 2019.

**Day Services**

Funding is received from West Sussex County Council and Mid Sussex District Council for provision of an activity centre for older people. The actual costs of the service are more than the grant, so the deficit is funded from general funds.

**Dementia Support**

Funding is received from West Sussex County Council for the Short Breaks for Carers service. The actual costs of the service are more than the grant, so the deficit is funded from general funds.

**Trips, Outings & Holidays**

Grants have been received from a number of organisations in order to fund staff and other costs for carers relating to the provision of trips, outings and holidays for older people and those with disabilities.

**Outreach**

Grants have been received from a number of organisations in order to fund staff and other costs relating to the provision of the Community Outreach service. Allowing us to reach and contact older people in the more isolated areas of our district.

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.

**21. POST BALANCE SHEET EVENTS**

On 28 August 2019 the decision was made to terminate the Help at Home activity. This will be fully implemented by 31 October 2019. The expected financial effects of this decision are:

- Reduction in the charity's future annual income of approximately £67,000 per annum, from November 2019
- Reduction in the charity's future annual expenditure of approximately £76,000 per annum, from November 2019
- There will be redundancies, but as yet no estimate of the redundancy costs has been made.