

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

CONTENTS	PAGE
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
3rd 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 14th 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 17th, as a result of the Covid19 pandemic.

Our 'preventative' services include our Lunch Club which has operated on five days each week until March 17th, 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 17th, 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 19th 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
3rd 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 £
Income					
Donations and legacies	2	8,123	-	17,781	53,635
Charitable Activities					
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
Total Incoming Resources		<u>205,750</u>	<u>-</u>	<u>205,750</u>	<u>275,152</u>
Expenditure					
Charitable Activities	4	<u>(168,677)</u>	<u>-</u>	<u>(194,733)</u>	<u>(253,424)</u>
Total Expenditure		<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		-	-	-	-
Net Movements in Funds		11,017	-	11,017	21,728
Total Funds Brought Forward		<u>29,479</u>	<u>-</u>	<u>29,479</u>	<u>7,751</u>
Total Funds Carried Forward		<u>40,496</u>	<u>-</u>	<u>40,496</u>	<u>29,479</u>

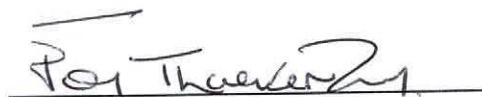
The notes on pages 8 to 12 form part of these financial statements.

AGE CONCERN CARLTON & DISTRICT

**BALANCE SHEET
YEAR ENDED 30 SEPTEMBER 2020**

	Notes	2020 £	2019 £
Fixed Assets			
Tangible assets	7	5,266	4,709
Current Assets			
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
Liabilities			
Creditors falling due within one year	10	<u>(4,004)</u>	<u>(13,236)</u>
Net Current Assets		<u>35,066</u>	<u>24,770</u>
Total Assets Less Current Liabilities		<u>£ 40,332</u>	<u>£ 29,479</u>
The funds of the charity			
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

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

7. TANGIBLE FIXED ASSETS

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

8. STOCK

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

	2020	2019
	£	£
Stock	<u>200</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.