

Charity registration number 00702763

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

# AGE CONCERN CARLTON & DISTRICT

## LEGAL AND ADMINISTRATIVE INFORMATION

---

|                             |  |
|-----------------------------|--|
| <b>Trustees</b>             | Mrs J M Thackery (Chair)<br>Mr S N Soar<br>Mr R Ferguson<br>Mrs V Northam<br>Mr T R Beaver<br>Mr R J Chapman                 |
| <b>Charity number</b>       | 00702763   |
| <b>Principal address</b>    | 352-356 Carlton Hill<br>Carlton<br>Nottingham<br>NG4 1JB   |
| <b>Independent examiner</b> | Philip Handley FCA<br>HSKS Greenhalgh<br>Chartered Accountants<br>18 St Christopher's Way<br>Pride Park<br>Derby<br>DE24 8JY |
| <b>Bankers</b>              | Lloyds Bank<br>12-16 Lower Parliament Street<br>Nottingham<br>NG1 3DA  |
| <b>Solicitors</b>           | Sills & Betteridge<br>Grosvenor Chambers<br>23 King Street<br>Nottingham<br>NG1 2AY  |

---

# AGE CONCERN CARLTON & DISTRICT

## CONTENTS

---

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

---

---

# AGE CONCERN CARLTON & DISTRICT

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

---

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

The financial statements comply with the Charities Act 2011. Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

### **Objectives and activities**

The formal objective of Age Concern Carlton & District is:

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

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

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

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

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

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

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

#### **Lunch Club**

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

#### **Tea Room**

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

# AGE CONCERN CARLTON & DISTRICT

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

---

### Outreach

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

### Achievements and performance

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

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

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

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

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

# AGE CONCERN CARLTON & DISTRICT

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### Financial review

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

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

### Reserves policy

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

### Structure, governance and management

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

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

Mrs J M Thackery (Chair)

Mr S N Soar

Mr R Ferguson

Mrs V Northam

Mr T R Beaver

Mr R J Chapman

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

### Management of Risk

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

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



Mrs J M Thackery (Chair)

Trustee

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

# AGE CONCERN CARLTON & DISTRICT

## INDEPENDENT EXAMINER'S REPORT

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

---

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

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

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

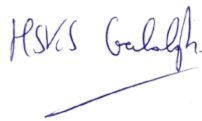
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### Philip Handley FCA

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



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

# AGE CONCERN CARLTON & DISTRICT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# AGE CONCERN CARLTON & DISTRICT

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

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

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

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

#### 1 Accounting policies

##### Charity information

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

##### 1.1 Accounting convention

The financial statements have been prepared with Accounting and Reporting by Charities, Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019) (Charities SORP (FRS 102)).

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

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

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

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

##### 1.2 Going concern

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

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

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

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

##### 1.3 Charitable funds

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

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

##### 1.4 Income

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

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

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

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

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

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

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

For legacies, entitlement is taken as the earlier of:

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

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

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

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

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Stocks

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

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

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

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

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

#### **1.12 Operating leases**

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

### 2 Critical accounting estimates and judgements

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

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

# AGE CONCERN CARLTON & DISTRICT

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

---

### 3 Donations and legacies

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

# AGE CONCERN CARLTON & DISTRICT

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

### 4 Charitable activities

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

### 5 Shop income

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

### 6 Raising funds

| Unrestricted funds | Unrestricted funds |
|--------------------|--------------------|
| 2021               | 2020               |
| £                  | £                  |

# AGE CONCERN CARLTON & DISTRICT

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

---

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 7 Charitable activities

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 8 Support costs

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

### 9 Trustees

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

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

### 10 Employees

The average monthly number of employees during the year was:

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

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

| 11 Tangible fixed assets                                 | Fixtures and fittings | Computers | Motor vehicles | Total       |
|--|-----------------------|-----------|----------------|-------------|
|  | £                     | £         | £              | £           |
| <b>Cost</b>  |                       |           |                |             |
| At 1 October 2020  | 22,876                | 566       | 6,295          | 29,737      |
| Additions  | 349                   | 439       | -              | 788         |
| At 30 September 2021                                     | 23,225                | 1,005     | 6,295          | 30,525      |
| <b>Depreciation and impairment</b>                       |                       |           |                |             |
| At 1 October 2020  | 18,017                | 371       | 6,083          | 24,471      |
| Depreciation charged in the year                         | 781                   | 209       | 53             | 1,043       |
| At 30 September 2021                                     | 18,798                | 580       | 6,136          | 25,514      |
| <b>Carrying amount</b>                                   |                       |           |                |             |
| At 30 September 2021                                     | 4,427                 | 425       | 159            | 5,011       |
| At 30 September 2020                                     | 4,859                 | 195       | 212            | 5,266       |
| <b>12 Stocks</b>   |                       |           | <b>2021</b>    | <b>2020</b> |
|  |                       |           | £              | £           |
| Finished goods and goods for resale                      |                       |           | 150            | 200         |
| <b>13 Debtors</b>  |                       |           | <b>2021</b>    | <b>2020</b> |
| <b>Amounts falling due within one year:</b>              |                       |           | £              | £           |
| Other debtors  |                       |           | 875            | 2,001       |
| Prepayments and accrued income                           |                       |           | 1,450          | 1,142       |
|  |                       |           | 2,325          | 3,143       |
| <b>14 Creditors: amounts falling due within one year</b> |                       |           | <b>2021</b>    | <b>2020</b> |
|  |                       |           | £              | £           |
| Other taxation and social security                       |                       |           | 969            | 995         |
| Other creditors  |                       |           | 316            | 316         |
| Accruals and deferred income                             |                       |           | 2,753          | 12,351      |
|  |                       |           | 4,038          | 13,662      |

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 15 Restricted funds

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

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

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

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

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

### 16 Analysis of net assets between funds

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

### 17 Operating lease commitments

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

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

---

**17 Operating lease commitments**

**(Continued)**

**18 Related party transactions**

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

# AGE CONCERN CARLTON & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 19 Prior year adjustments

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

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

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