

AGE CONCERN BRENT

(A Company Limited by Guarantee)

Charity Number 1011668

Company Number 2709324 (England and Wales)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2016



Report and Audited Financial Statements

for the year ended 31 March 2016

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Trustees of Age Concern Brent would like to thank our Staff and Volunteers for their hard work and contribution over the last year.

Reference and Administrative Information

Charity Name: Age Concern Brent (also known as Age UK Brent)
Charity Registration Number: 1011668
Company Registration Number: 2709324
Registered Office and Operational address: 120 Craven Park Road, Harlesden, NW10 8QD

Trustees 2015 - 2016

Tony Burch	-	Chair
Dawar Hashmi	-	Vice Chair until 15/6/15
Chris Faint	-	Treasurer
Zara Ghods	-	Trustee
Siggy Mitchell	-	Trustee
Joy Mitchell	-	Trustee
Owen Thomson	-	Trustee
Heather DuPille	-	Trustee

Company Secretary: Daksha Chauhan-Keys

Senior Management: Daksha Chauhan-Keys (Chief Officer)

Auditors: Reddy and Siddiqui & Kabani
Chartered Accountants
183-189 The Vale
London
W3 7RW

Bankers: Royal Bank of Scotland, 86 Craven Park Road,
London, NW10

UNITY TRUST BANK, Nine Brindleyplace
Birmingham, B1 2HB

The Trustees of Age UK Brent (Age Concern Brent) would like to thank our funders, for all the financial support given to the organisation. We would like to thank our staff, volunteers and partners for their support during the year.

The Management Committee presents its Report and audited financial statements for the year ended 31st March 2016

Our Mission

To promote the well-being of all older people in the London Borough of Brent and to ensure that later life is a fulfilling and enjoyable experience.

Objectives of the Organisation

The object for which the Charity is established is:

To promote the following purposes for the benefit of the public and/or older people in and around the London Borough of Brent:

- a) preventing or relieving the poverty of older people;
 - b) advancing education for older people;
 - c) preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical);
 - d) promoting equality and diversity in relation to older people;
 - e) assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage; and
 - f) such other charitable purposes for the benefit of older people as the trustees may from time to time decide,
- the outcome of this being the promotion of the well-being of older people.

To promote such other charitable purposes (which may be wider than for the benefit of older people) as the Trustees may from time to time decide only where the engagement of such activities promote outcomes that are directly or indirectly beneficial and/or aligned to any one or more of the activities and purposes set out above.

Our aims are to reduce isolation, improve health and general well being, relieve poverty and support older people who have health and social care needs. We have sought to meet our aims by:

- Providing services and support which are appropriate for older people from different communities
- Providing advocacy both to individuals and more widely to enable older people's issues to be recognised
- Being involved in innovation and research to uncover emerging needs of older people; and
- Involvement in partnership and co-operation with other organisations.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The

review looks at the success of each key activity and the benefits they have brought to older people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Structure, Governance and Management

We have been established for over 30 years and are a registered charity and a company limited by guarantee. The area of benefit is the London Borough of Brent and our charitable objects are 'to promote the welfare of the aged in any manner which now is or hereafter may be deemed to be charitable'. Its governing document is the Memorandum and Articles of Association. We are a membership organisation, governed by a board of trustees elected annually by members.

The company has to comply with both the Companies Act 1985 and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005)

We are a member of Age UK and meet the quality standards for management and services to older people required of an Age UK organisation.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Strategies for Delivering the Objectives

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Age UK Brent is governed by a Trustee Board and they hold the responsibility for the governance of the organisation by:

- Providing direction and ensuring that the Charity is meeting its aims and objectives;
- Being involved in determining the strategy, including setting key strategic objectives;
- Having a key regard to the Charity Commission guidance on public benefit;
- Making major decisions about the use of finances; and
- By ensuring that the charity is prudent when using resources when complying and delivering charitable activities.

Board of Trustees

Recruitment of the Trustees

Our trustees (management committee members) are recruited through a transparent process and can be recruited through elections and through being co-opted. A skills audit is undertaken and based on that recruitment is undertaken to bring special skills and expertise to support and strengthen the board.

The Management Committee seeks to ensure that the needs of the older people are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has networked with local voluntary and community organisations, statutory providers, and housing associations.

The current Management Committee is reflective of the local borough and includes: our chair who is a GP; and specialists with backgrounds in older people's services, volunteering, recruitment, finance and fundraising. We have representation of older people and committee members from diverse backgrounds who are able to represent ethnic communities, carers and disability issues.

All members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Induction and training and support to the Board of Trustees

The newly elected board of trustees receive induction about the organisation and have access to the operational framework for the organisation, Memorandum and Articles, future plans and objectives provided by the Chief Officer and the Chair.

All trustees are already familiar with the practical work of the charity having been encouraged to observe Board Meetings, getting familiar with the services and activities of the organisation.

Additionally, new trustees are invited and encouraged to attend relevant training courses. These include a course organised by Age UK (the national organisation) and one that covers the obligations of Management Committee members.

The board members also have access to other training and support available from CVS Brent, Age UK and NCVO (National Council of Voluntary Organisations).

The board members receive support and guidance from the Partnership Team from Age UK England.

The trustees also have access to regular updates from the Charities Commission and The Companies House.

The Company Secretary (staff member) also sits on the committee but has no voting rights.

Operational structure and decision making

The Management Committee is responsible for all decisions. Where sub-committees exist their function is advisory and any proposals must be ratified by the Management Committee.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Officer. Where major decisions must be made urgently the Chief Officer will consult with the appointed officers (Chair, Vice-Chair and Treasurer).

Internal Controls and Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Related Parties

Age UK Brent has signed a Partnership Agreement with Age UK and has to meet the quality standards for management and services to older people required of an Age UK organisation. A further five year Partnership Agreement has been signed by Age UK Brent with Age UK in April 2016.

Principal Services and Activities

The main activities for the year continued to focus upon enabling and empowering older residents of Brent:

- Through the provision of Information, Advice and Advocacy Services;
- Through other activities to promote the social wellbeing of older people and their carers; and
- Involvement in partnership and co-operation with other organisations to ensure that older people receive the widest range of services of good quality appropriate to their needs.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on supporting and enabling the older residents of Brent and are undertaken to further our charitable purposes for the benefit.

Who used and benefited from our services?

Our objects and funding limit the services we provide to older residents in Brent. The main areas of charitable activity are the provision of information, advice, advocacy, befriending services, engaging in activities that reduce isolation and promote healthy lifestyles.

We believe that good quality information is fundamental to older people and access to appropriate help, information and advice about issues such as income, housing and transport is a basic necessity for anyone to enjoy good health and well-being.

The main functions of the Advice has been to assist obtaining welfare rights and benefits, completion of forms, advice on transport, housing, health and social services, help with heating, advocacy, including financial advocacy and negotiations with third parties, including service companies and health and social care agencies.

We highlight the achievements and work undertaken during the year to support the older people, to ensure that they have access to good quality services in the Borough to promote independence, their well being and enhance the quality of their life.

Our Priorities for 2015 - 2016

- Continue providing direct services to older people and their carers through information, advice, advocacy and health and well being services.
- Enable older people to learn and embrace the Technology and become more digitally confident.
- To support older people who are living alone and socially isolated and to develop targeted services for those with Dementia and their carers.

Summary of the main work undertaken to meet our three priorities during the year
2015 - 2016

Continue providing direct services to older people and their carers through information, advice, advocacy and health and well being services.

INFORMATION, ADVICE AND ADVOCACY SERVICES

- Information - We have continued to deliver good quality information on a daily basis, through drop-in, telephone and through events. We receive a range of enquiries on a daily basis about accessing help and are able to provide local information and with specialist information through Age UK Factsheets.
- Advice - Through our contract with the Council, Brent Advice Services for Independent Living, we delivered advice services to older people and to people with learning disabilities. We led on the contract and worked in a consortium with Brent MENCAP and sub contracted to Citizens Advice

Bureau, Ashford Place, Royal Association of the Deaf and Middlesex for the Blind.

We delivered Advice Services through Drop In Surgeries from;

- Sudbury Neighbourhood Centre
- John Billam Resource Centre
- Millenium Day Care Centre
- Designworks, Park Parade, Harlesden, NW10
- Brent Mencap offices

We delivered the service through;

- BAS4IL Telephone Advice Line
 - Home Visits to those who could not get to the Drop-ins and Appointments
 - Appointments at our offices
 - Digital Inclusion through the Digital Hub from our offices
 - Back to Work Programme
 - RAD Outreach
 - Service User Forums
-
- Advocacy support - Through our contract with Voiceability, we have offered Advocacy support to clients through an appointment system and home visits.

ACHIEVEMENTS AND OUTCOMES

- NUMBER OF CLIENTS SEEN FROM APRIL 2015 – MARCH 2016 - 7,368.00

Drop In Advice Surgeries, Outreach Surgeries, Home Visits, Appointments and Advocacy, Seminars & Events, Advice Roadshows. Service User Forums

- NUMBER OF ADVICE GIVEN OVER THE TELEPHONE - 3,377
- TOTAL AMOUNT OF MONEY RAISED FOR CLIENTS - £582,244.59

Health and Wellbeing Services and Partnership work

- Wellbeing Support Project - A pilot commenced last year was extended to deliver a Wellbeing Support Project (with Harness Care). The Project receives referrals from GPS and Age UK Brent (Co-ordinator) visits and assesses the client to offer support for upto 12 weeks with trained volunteers.
- Health and Wellbeing Project
We continued and developed a range of classes, activities and Factsheets to encourage older people to get physically active and learn new skills through the IT Training. This project has been supported by Wembley Stadium Trust.
- Keep Fit and Zumba Classes - We continued to deliver Keep fit and Zumba classes on a weekly basis from four locations around the Borough.

During the year, we worked with partners to provide the following;

- Brent Advice Matters (BAM) - A consortium lead by Brent Citizens Advice Bureau and that is to deliver Advice through an innovative and an integrated model.
- Brent Advocacy Consortium – we are part of a consortium lead by Voiceability and as part of the project support delivery of advocacy support to older people.
- We continued to work in partnership with the Claremont School on an Intergenerational Project which gave an opportunity for the older and the younger generation to work together on a drama project and more important provided an opportunity for different generations to engage with one another.
- We continued to work with Brent Pensioners Forum and Stonebridge Older Peoples Forum and WISCO

<p>Enable older people to learn and embrace the Technology and become more digitally confident.</p>

- IT Training – has been delivered from four different locations around the borough. We offered beginners classes and intermediate classes to older people.

- Digital Hub – Through the Hub, we were able to support people to embrace technology and access services and products safely.

To support older people who are living alone and socially isolated and to develop targeted services for those with Dementia and their carers.

- Face to face Befriending service – this is provided through trained volunteers who are matched with an older, isolated person. The volunteers carry out regular visits to provide friendship. We have a huge demand for this service and need to recruit more volunteers to undertake the much needed service.
- Telephone Befriending Service - Our trained volunteers have also continued to provide a Telephone Befriending Service on a weekly basis to older housebound people. The service is provided to isolated, vulnerable older people living on their own and also to carers of older people with dementia and this is an extremely valued service. We believe that this service has great potential for expansion for building in quarterly social events to bring the housebound elders to bring wider benefits.
- Our Chair, Dr T Burch represents us on the Brent Dementia Action Alliance whose aim is to make Brent a dementia friendly borough and developing strategies to support those with Dementia and their carers.

Funding for services

The charity continues to operate against a backdrop of reductions in central funding for services. We continue to seek out funds that will allow us to provide as many of our existing and vital services as possible in a financially viable way. Against this backdrop, we are seeking to preserve rather than expand these services.

We continue to look at varied opportunities and this has involved partnerships with-in the Borough and partnership bids with other neighbouring Age UKs.

Principal Funding Sources

- Brent Council
- Age UK
- Henry Smith Trust
- Wembley Stadium Trust
- Harness Care

Volunteers

The charity makes extensive use of volunteers in its charitable work, in administration and in its shop. Volunteers are assigned to tasks according to their skills and interests and the needs of the organization. Training is given appropriately

and in many cases the training and experience that volunteers receive is of considerable value to the volunteers paid employment is subsequently sought.

Financial Review

During the year 2015 - 2016 Age UK Brent generated income from our fundraising activities such as the charity shop, charges, membership fees and donations. Age UK Brent has also received grants as listed in page 19-20 to the Accounts. We received a grant of £11,516 from Age UK Brent. £23,700 grant from The Henry Smith Trust, a sum of £7,570 from Age UK for Brand retainer and a sum of £15,656 from Wellbeing Fund (Harness).

The financial results for the year are set out on pages from 15 to 24. The Management Committee is pleased to report that there was a surplus on Unrestricted Funds of £22,859 in the year and continues in its efforts to raise additional funds for the Charity's activities and, at the same time, to exercise close control over expenditure.

The Pensions Deficit as at 31st March 2016 is £17,195 although interest is still accruing we expected that the charge will be fully paid within the agreed period.

The Reserves Policy

The Charity aims to meet the Charity Commission recommendations on levels of reserves. We therefore aim for reserves equivalent to three month running costs. This would ensure that the charity is able to withstand funding uncertainty and ensure that the services and obligations are fulfilled.

Strategic Business Plan

During the year, the board and the senior staff put together a Three Year plan for the organization.

Age UK – Organisation Quality Standard (OQS)

During the year, we were pleased to obtain the Organisation Quality Standard (OQS) a standard that this endorsed by the Charities Commission

Priorities for 2016 - 2017

Funding constrictions represent a significant challenge to Age UK Brent's ability to continue to provide the same scope and level of services that it has provided in the past. Subject to satisfactory funding arrangements, the charity plans to:

- Continue providing direct services to older people and their carers through information, advice, advocacy and health and well being services.
- To work in collaboration with local and neighboring partners to provide efficient services.

- To review the structure of the organization and explore options that will secure its long term sustainability without adversely impacting the core services to older residents of Brent

Responsibilities of the Trustees

The trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and 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 the affairs of the charitable company at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees are required to :

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates which are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departure disclosed and explained in the accounts.
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in existence.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and in accordance with company law, as the company directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware and
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The members of the charitable company are listed on page 1. They guarantee to contribute an amount not exceeding £1 in the event of winding up. The total number of such guarantee at 31st March 2016 was 7.

As the company directors we certify that :

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware, and
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

At our annual general meeting on 18th November 2015 the members appointed Reddy Siddiqui & Kabani as their auditors. Auditors were appointed in accordance with section 485 of the Companies Act 2006 a resolution proposing that they be re-appointed will be put at a General Meeting.

Form of this Report

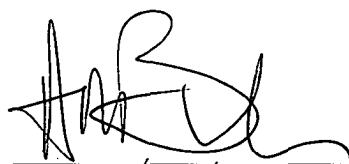
This report has been prepared in accordance with the Statement of Recommended Practice – Accountancy and Reporting by Charities issued in March 2005 in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Public benefit statement

The management committee confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Approved by the management committee on 28th July 2016 and signed on their behalf by Dr Tony Burch, Chair of Age Concern Brent.

Signed by Dr Tony Burch



Date:

22/12/16

**AGE CONCERN BRENT
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS' REPORT**

TO THE TRUSTEES OF AGE CONCERN BRENT CHARITY

We have audited the accounts of AGE CONCERN BRENT CHARITY for the year ended 31 March 2015 set out on pages 15 to 24. These accounts have been prepared in accordance with the accounting policies set out on page 17 to 24.

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditors

As described on page 3, the Trustees, who are also the directors of AGE CONCERN BRENT CHARITY for the purposes of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the accounts give a true and fair view.

The Trustees have elected for the accounts to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with section 154 of that Act.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the accounts give a true and fair view and are prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the information given in the Trustees Report is not consistent with those accounts, the charity has not kept adequate accounting records, if the charity's accounts are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit.

We read the Trustees Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

**AGE CONCERN BRENT CHARITY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS' REPORT (CONTINUED)**

TO THE TRUSTEES OF AGE CONCERN BRENT CHARITY

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In our opinion:

- the accounts give a true and fair view, in accordance with United Kingdom Generally
- the accounts have been prepared in accordance with the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charity Act 2011 required us to report to you if, in our opinion

- Adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or
- The financial statements are not in agreement with the accounting records and returns, or
- Certain disclosures of Trustees' remuneration specified by law are not made, or
- We have not received all the information and explanations we require for audit, or
- The Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Report



Mrs. Seema Siddiqui (Senior Statutory Auditor)

for and on behalf of Reddy

Dated: 28-07-16

Chartered Accountants

Statutory Auditor

Park View

183-189 The Vale

Acton, London, W3 7RW

Age Concern Brent
Statement of financial activities
(incorporating an income and expenditure account)
For the year ended 31 March 2016

	Note	Unrestricted Fund £	Restricted Fund £	2016 Total £	2015 Total £
Income from:					
Donations and legacies	3	11,321	-	11,321	4,388
Charitable activities	4	71,195	364,314	435,509	427,419
Investment income	5	61	-	61	551
Other income		18,870	-	18,870	19,190
Total income		101,447	364,314	465,761	451,548
Expenditure on:					
Raising funds	6	31,435	-	31,435	33,655
Charitable activities:	6				
Cost of Charitable activities		47,153	352,358	399,511	409,063
Total expenditure		78,588	352,358	430,946	442,718
Net income / (expenditure) for the year		22,859	11,956	34,815	8,830
Transfer between funds		-	-	-	-
Net movement in funds		22,859	11,956	34,815	8,830
Reconciliation of funds:					
Total funds brought forward		75,267		75,267	66,437
Total funds carried forward		98,126	11,956	110,082	75,267

All of the above results are derived from continuing activities.

The Statement of Financial Activities includes all recognized gains and losses in the current and preceding year. There were no unrecognised gains or losses in 2015 or 2016 other than those included in the Statement of Financial Activities.

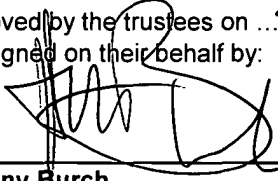
The attached notes form part of these financial statements.


Age Concern Brent
Balance sheet
As at 31 March 2016

	Note	2016 £	2016 £	2015 £	2015 £
Fixed assets:					
Tangible assets	10		15,920		18,792
Current assets:					
Debtors	11	93,275		134,703	
Cash at bank and in hand		<u>72,605</u>		<u>26,753</u>	
		165,880		161,456	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>54,523</u>		<u>82,261</u>	
Net current assets / (liabilities)			<u>111,356</u>		<u>79,195</u>
Total assets less current liabilities			127,277		97,987
Creditors: amounts falling due after one year	13		<u>17,195</u>		<u>22,720</u>
Total net assets / (liabilities)			<u>110,082</u>		<u>75,267</u>
Funds	16				
Restricted funds			11,956		-
Unrestricted funds:					
Designated funds		60,000		60,000	
General funds		<u>38,126</u>		<u>15,267</u>	
Total unrestricted funds			<u>98,126</u>		<u>75,267</u>
Total funds			<u>110,082</u>		<u>75,267</u>

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and its incoming resources and application of resources, including its income and expenditure, for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

Approved by the trustees on 28 July 2016
and signed on their behalf by:


Dr Tony Burch
Chair


Chris Faint
Treasurer

Company registration no. 2709324

Age Concern Brent
Notes to the financial statements
For the year ended 31 March 2016

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. The transition date was 1 January 2014. There are no restatements required on transition date

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are

e) 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 by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Age Concern Brent
Notes to the financial statements
For the year ended 31 March 2016

1 Accounting policies (continued)

g) 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:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising
- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Fixed assets held on the General Fund are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 5 years.

Fixtures and fittings	20% Reducing Balance
Computer equipment	20% Reducing Balance

k) Debtors

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

l) 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.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has 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.

n) Pensions

The charity operates a stakeholder pension scheme for its employees. The company makes a contribution of 5% salary to a pension scheme for any members of staff who wish to take this up. The charge represents the amounts in respect of the year.

Age Concern Brent
Notes to the financial statements
For the year ended 31 March 2016

2 Detailed comparatives for the statement of financial activities

	2015 Unrestricted £	2015 Restricted £	2015 Total £
Income from:			
Donations and legacies	4,388	-	4,388
Charitable activities:			
Income from charitable activities	70,160	357,259	427,419
Investments	551	-	551
Other income	17,376	1,814	19,190
Total income	92,475	359,073	451,548
Expenditure on:			
Raising funds	33,655	-	33,655
Charitable activities:			
Cost of charitable activities	44,873	360,948	405,821
Other	3,242	-	3,242
Total expenditure	81,770	360,948	442,718
Net income / expenditure before gains / (losses) on investments	10,705	(1,875)	8,830
Net gains / (losses) on investments	-	-	-
Net income / expenditure	10,705	(1,875)	8,830
Transfers between funds	(142,977)	142,977	-
Net income / (expenditure) before other recognised gains and losses	(132,272)	141,102	8,830
Net movement in funds	(132,272)	141,102	8,830
Total funds brought forward	207,539	(141,102)	66,437
Total funds carried forward	75,267	-	75,267

3 Income from donations and legacies

	Unrestricted £	Restricted £	2016 Total £	2015 Total £
Donations	11,321	-	11,321	4,388
	11,321	-	11,321	4,388

Age Concern Brent
Notes to the financial statements
For the year ended 31 March 2016

4 Income from charitable activities

	Unrestricted	Restricted	2016 Total	2015 Total
	£	£	£	£
Grant - London Borough of Brent	-	-	-	52,137
Henry Smith	-	23,700	23,700	23,250
Wembley National Stadium Trust	-	3,125	3,125	9,375
Age UK - Other Support Grant	-	7,570	7,570	11,859
HealthWatch	-	5,238	5,238	14,462
Brent CAB Bam Project	-	13,905	13,905	19,714
Wellbeing Project (Harness)	-	8,671	8,671	48,655
Foot Care	946	-	946	3,059
Age UK (Advice & Advocacy) Grant	-	11,516	11,516	16,057
Clothes Workers	-	-	-	8,000
Basil	-	299,999	299,999	150,000
Winter Pressure Project	-	7,933	7,933	-
Age UK - Brand Retainer	10,000	-	10,000	7,500
LB Brent Ward Grant	-	-	-	3,750
Fundraising	875	-	875	6,655
Shop Income	52,007	-	52,007	35,036
Commission Income	3,111	-	3,111	3,485
Rent Income	3,036	-	3,036	13,320
Subscription Income	1,220	-	1,220	1,105
Total income from charitable activities	71,195	364,314	435,509	427,419

5 Income from investments

	Unrestricted	Restricted	2016 Total	2015 Total
	£	£	£	£
Bank interest	61	-	61	551
	61	-	61	551

Age Concern Brent
Notes to the financial statements
For the year ended 31 March 2016

6 Analysis of expenditure

	Basis of allocation	Cost of raising funds £	Charitable activities		Support costs £	Governance costs £	2016 Total £	2015 Total £
			Unrestricted £	Restricted £				
Staff costs	Direct	15,906	23,858	97,787			137,551	178,714
Basil Salaries	Direct	-	-	105,184			105,184	65,533
Training, travel & recruitment	Direct	223	335	1,042			1,600	6,690
Volunteer expenses	Direct	491	737	2,563			3,791	3,997
Consultancy, legal & professional	Direct	2,150	3,225	-			5,376	7,019
Depreciation	Direct	1,592	2,388	-			3,980	4,698
Activity Expenses including Basil's	Direct	2,096	3,144	80,692			85,932	101,915
Premises	Direct				26,742		26,742	30,734
Administrative & finance	Direct				53,278		53,278	39,910
Audit fees	Direct					7,200	7,200	3,000
Trustee expenses	Direct					311	311	242
Fundraising	Direct						-	266
		22,459	33,688	287,268	80,021	7,511	430,946	442,718
Support costs		7,412	11,118	61,490	(80,021)		-	-
Governance costs		1,564	2,346	3,600		(7,511)	-	-
Total expenditure 2016		31,435	47,153	352,358	-	-	430,946	
Total expenditure 2015		33,655	48,116	360,947	-	-	442,718	

Age Concern Brent
Notes to the financial statements
For the year ended 31 March 2016

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2016	2015
	£	£
Depreciation	3,980	4,698
Auditor's remuneration:		
Audit fees	3,600	3,000

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2016	2015
	£	£
Salaries and wages	114,897	160,261
Social security costs	15,948	10,822
Employer's contribution to defined contribution pension schemes	6,706	7,630
Basil's salaries	105,184	65,533
	242,735	244,246

No member of the management committee received any remuneration during the year. A total of £0 (2015: £0) has been paid to members of the management committee in reimbursement of expenses and training costs incurred in their duties. No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2015: nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2016	2015
	No.	No.
Managerial and office staff	8	5
Counselling, advice and information	3	5
Fundraising and trading	-	1
	11	11

No employees received emoluments of more than £60,000

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Age Concern Brent
Notes to the financial statements
For the year ended 31 March 2016

10 Tangible fixed assets

	Fixtures, fittings & equipment	Computer equipment	Total
Cost	£	£	£
At the start of the year	18,570	35,660	54,230
Additions in year	1,108	-	1,108
At the end of the year	19,678	35,660	55,338
Depreciation			
At the start of the year	16,732	18,706	35,438
Charge for the year	589	3,391	3,980
At the end of the year	17,321	22,097	39,418
Net book value			
At the end of the year	2,357	13,563	15,920
At the start of the year	1,838	16,954	18,792

All of the above assets are used for charitable purposes.

11 Debtors

	2016	2015
	£	£
Trade debtors	89,765	127,577
Other debtors - Net Wages Overpaid	-	1,715
Prepayments	-	1,760
Accrued income	3,510	3,651
	93,275	134,703

12 Creditors: amounts falling due within one year

	2016	2015
	£	£
Trade creditors	30,774	10,337
Taxation and social security	4,675	5,481
Other creditors	-	1,662
Pension Control Account	835	1,912
Accruals	10,338	62,869
Deferred income	7,900	-
	54,523	82,261
Deferred income		
	2016	2015
	£	£
Amount deferred in the year	7,900	-
Balance at the end of the year	7,900	-

13 Creditors: amounts falling due after one year

	2016	2015
	£	£
Pension Deficit payable after 1 year	17,195	22,720
	17,195	22,720

14 Pension scheme

The charity operates a stakeholder pension scheme for its employees. The company makes a contribution of 6% of gross salary to a pension scheme for any members of who wish to take this up. The charge represents the amount payable in respect of the year.

Age Concern Brent

Notes to the financial statements

For the year ended 31 March 2016

15 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	15,920	-	-	15,920
Current assets	93,924	60,000	11,956	165,880
Current liabilities	(54,523)	-	-	(54,523)
Long term liabilities	(17,195)	-	-	(17,195)
Net assets at the end of the year	38,126	60,000	11,956	110,082

16 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Information, advice & advocacy services	-	325,419	257,818	(55,645)	11,956
Healthy Eating	-	(5,546)	27,847	33,393	-
Opportunities for volunteering	-	-	3,589	3,589	-
Social Inclusion	-	7,933	16,906	8,973	-
HealthWatch	-	5,238	4,601	(637)	-
Befriending Services	-	23,700	41,596	17,896	-
Kilburn PCB - Core	-	7,570		(7,570)	-
Total restricted funds	-	364,314	352,358	-	11,956
Unrestricted funds:					
Designated funds:					
Designated running costs fund	60,000	-	-	-	60,000
Total designated funds	60,000	-	-	-	60,000
General funds	15,267	101,447	78,588	-	38,126
Total unrestricted funds	75,267	101,447	78,588	-	98,126
Total funds	75,267	465,761	430,946	-	110,082

Purposes of restricted funds

Information, advice and advocacy services, Healthy Eating, Toe Nail Cutting, Social Inclusion, and Keep in Touch:
To improve the quality of life for older people by direct support and opportunities to socialise and keep active.
Funding for these services is provided by the London Borough of Brent, Harrow and Wembley PCT and the Community

Hillside Housing:

To support older people living independently, funded by the Hillside Housing Trust.

Opportunities for Volunteering

This initiative supports all our activities. The funding is provided by Age Concern England.

Purposes of designated funds

Running costs Fund:

The running costs fund is to set aside sufficient reserves to cover 3 to 6 months expenses in order to reduce expenditure or seek alternative funding if funding from the London Borough of Brent were withdrawn at short notice. The current amount is insufficient for this purpose.

17 Related party transactions

There are no related party transactions to disclose for 2016 (2015: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.