

**AGE CONCERN CHRISTCHURCH  
(A Company Limited by Guarantee)**

**Company number: 08039848**

**REPORT OF THE TRUSTEES  
AND  
FINANCIAL STATEMENTS  
FOR THE  
PERIOD 20 APRIL 2012 TO 31 MARCH 2013**



**AGE CONCERN CHRISTCHURCH**  
**(A Company Limited by Guarantee)**

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**AGE CONCERN CHRISTCHURCH**  
**(A Company Limited by Guarantee)**  
**(Company Number 08039848)**  
**Trustees Report**  
**For the period ended 31 March 2013**

The Trustees present their report together with the financial statements of the charity for the period ended 31 March 2013

**Administrative Details:**

|  |   |
|--|---|
| <b>Registered Charity Number</b>       | 1147081   |
| <b>Company number</b>                  | 08039848  |
| <b>Principal and registered office</b> | 85 Bargates<br>Christchurch<br>Dorset, BH23 1QQ |
| <b>Honorary Vice President</b>         | Mrs K A N Wimshurst                             |

**Voting Board Members and Trustees**

|                           |  |
|---------------------------|--|
| Mr B Kenyon               | Chairman                                   |
| County Councillor F Neale | Vice Chairman                              |
| Mr R Griffiths            | Chairman – Resigned March 2013             |
| Cllr S Spittle            | Vice Chairman – Resigned January 2013      |
| Mr G Wells                | Treasurer                                  |
| Mrs N K Fox               |  |
| Mrs J Whelan              | Resigned February 2013                     |
| Mr W Martin               | Resigned July 2012                         |
| Mrs J Halls               | Appointed May 2013, Resigned November 2013 |

**Non Voting Board Members**

Representative for Christchurch Borough Council  
Representative for East Dorset Health Authority  
Representative for Christchurch Social Services  
Age Concern Christchurch General Manager  
Age Concern Transport Manager  
Age Concern Christchurch Shop Manager  
Age Concern Christchurch Pop-in Supervisors for  
- Burton, Christchurch, Mudeford Wood,  
- Portfield, Somerford and St Catherine's Hill

**Bankers**

HSBC  
15 High Street  
Christchurch  
Dorset BH23 1AF

**Independent Examiner**

I M Rodd ACA FCCA  
c/o Ward Goodman  
Chartered Accountants  
4 Cedar Park, Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset BH21 7SF

# **AGE CONCERN CHRISTCHURCH**

## **Trustees Report For the period ended 31 March 2013**

### **Structure, Governance and Management**

The charitable company is a company limited by guarantee. The charitable company was incorporated on 20 April 2012 and registered as a Charity on 1 May 2012. The charitable company is governed by its Articles of Association with "The Board of Trustees" responsible for ensuring it is run in accordance therewith.

The make up of the Board of Trustees is stipulated in Article 7 of the Articles of Association. The Constitution also permits "Non Voting Board Members" to attend and speak at Board Meetings and they act as advisors to the Board or Observers and they are not deemed to be "Charity Trustees" under the meanings of the Charities Act 2011.

The charitable company is run by the Board together with the support of Special and Standing Committees as deemed necessary from time to time. The Board meet on a regular basis. The trustees are appointed at the Charity's Annual General Meeting, honorary officers are eligible for re-election however the Chair shall not hold office for more than two consecutive terms of three years. Elected members (trustees) serve for a period of three years from the date of their election and shall be eligible for re-election. The position of trustees is honorary, remuneration or benefits in respect of their office can only be paid with the prior written approval of the Charity Commissioners.

### **Objectives and Activities**

The principal activity of the charity during the period under review was that of promoting the relief of elderly in any manner which now is or hereafter may be deemed to be charitable and for the public benefit in and around the Borough of Christchurch. The charity is in the main self funding, on a local basis, and receives minor grants or subsidies.

The trustees have referred to the duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set and believe that the information provided within this report demonstrates the various ways in which this is done.

### **Review of Activities**

The charity currently operates six pop-in centres which provide a weekly meeting place to offer care, support and entertainment to people in their locality. Each centre is self funding, however the general development account will subsidise a centre if the need arises.

The charity shops raise funds for the general development of the charity by the sale of donated goods.

The charity operates and owns a mini-bus for the public benefit of transporting the elderly residents of the area to its pop-in centres, shops and social events. This activity is financed through a mini-bus account which covers the vehicle running costs and a mini-bus renewal account to cover capital costs.

On 1st August 2012 all the assets, undertakings, liabilities, functions and responsibilities of the unincorporated charity (registration 283432) were transferred to the company, which has taken over the name of the charity.

### **Financial Review**

The charity's rules permit the Board of Trustees, where applicable, to apply either the option of an audit or independent examination of the charity's statement of accounts. The Board consider that exemptions from the audit requirements of Section 144(2) of the Charities Act 2011 and Section 477 of the Companies Act 2006 applies and these financial statements have been subjected to an Independent Examination.

## **AGE CONCERN CHRISTCHURCH**

### **Trustees Report For the period ended 31 March 2013**

The charity retained an overall surplus for the period of £4,622 before transfer of trade and assets from the unincorporated charity. General reserves of £71,454 are carried forward at 31 March 2013, made up of £4,622 relating to the surplus for the period and £66,832 transferred from the unincorporated charity.

#### **Principle funding sources**

The principle funding sources for the charity are voluntary income from grants, donations and legacies and fundraising income from shop sales. This funding has been used in the year to support the key objectives of the charity, for example through the provision of the minibus service to provide transport to elderly residents of the area and the operation of pop-in centres where elderly residents can meet and socialise.

#### **Trustees' Responsibilities in Relation to the Financial Statements**

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Independent Examiner**

I M Rodd ACA FCCA of Ward Goodman, Chartered Accountants, has expressed his willingness to continue as "Independent Examiner" of the charity.

This report has been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (Issued in March 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.



B Kenyon – Chairman & Trustee

Dated

## AGE CONCERN CHRISTCHURCH

### Independent Examiner's Report To The Trustees and Members of Age Concern Christchurch

I report on the accounts of Age Concern Christchurch for the period 20 April 2012 to 31 March 2013, which are set out on pages 5 to 12

#### Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act), or under Part 16 of the Companies Act 2006, and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

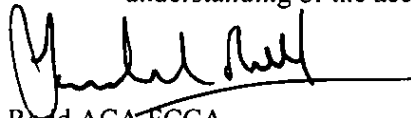
#### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

#### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

- Which gives me reasonable cause to believe that, in any material respect, the requirements
    - a to keep proper accounting records in accordance with Section 386 of the Companies Act 2006, and
    - b to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) have not been met,
- or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



I M Roud ACA FCCA  
c/o Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset BH21 7SF

Dated 23<sup>rd</sup> December 2013

# AGE CONCERN CHRISTCHURCH

## Statement of Financial Activities (including Income & Expenditure Account) for the Period 20 April 2012 to 31 March 2013

|  | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2012-13<br>£ |
|--|------|----------------------------|--------------------------|-----------------------|
| <b>Incoming Resources</b>                            |      |                            |                          |                       |
| <b>Incoming Resources from generated funds</b>       |      |                            |                          |                       |
| Voluntary income                                     | 2    | 6,812                      | -                        | 6,812                 |
| Activities for generating funds                      | 2    | 53,415                     | -                        | 53,415                |
| Investment income                                    | 2    | 21                         | -                        | 21                    |
| <b>Incoming Resources from charitable activities</b> |      |                            |                          |                       |
| Pop-in centres                                       | 2    | 12,066                     | -                        | 12,066                |
| <b>Transfer of funds from unincorporated charity</b> |      | 66,832                     | -                        | 66,832                |
| <b>Total Incoming Resources</b>                      |      | <u>139,146</u>             | <u>-</u>                 | <u>139,146</u>        |
| <b>Resources Expended</b>                            |      |                            |                          |                       |
| Costs of generating funds                            | 4    | 41,749                     | -                        | 41,749                |
| Charitable activities                                | 4    | 24,789                     | -                        | 24,789                |
| Governance costs                                     | 5    | 1,154                      | -                        | 1,154                 |
| <b>Total Resources Expended</b>                      |      | <u>67,692</u>              | <u>-</u>                 | <u>67,692</u>         |
| <b>Net Movement in Funds</b>                         |      | 71,454                     | -                        | 71,454                |
| <b>Total funds carried forward at 31 March 2013</b>  |      | <u>71,454</u>              | <u>-</u>                 | <u>71,454</u>         |

All operations have been classed as continuing

There are no other recognised gains and losses other than those shown above

The notes form part of these financial statements

**AGE CONCERN CHRISTCHURCH**  
(Company Number 08039848)

**Balance Sheet at 31 March 2013**

|   | Note | 31.03.13 |
|---|------|----------|
| <b>Fixed Assets</b>   |      |          |
| Minibus   | 8    | 5,945    |
| <b>Current Assets</b>   |      |          |
| Debtors   | 9    | 1,456    |
| Cash at bank and in hand  |      | 68,384   |
|   |      | -----    |
|   |      | 69,840   |
|   |      | -----    |
| <b>Less: Liabilities</b><br>(amounts falling due within one year) |      |          |
| Creditors & Accruals  | 10   | (4,331)  |
|   |      | -----    |
| <b>Net Current Assets</b>   |      | 65,509   |
|   |      | -----    |
| <b>Net Assets</b>   |      | £71,454  |
|   |      | =====    |
| <b>Funds</b>  | 11   |          |
| Unrestricted  |      | 71,454   |
| Restricted  |      | -        |
|   |      | -----    |
|   |      | £71,454  |
|   |      | =====    |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2013

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for

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

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Approved by the Committee (Trustees) on**

  
B Kenyon - Chairman & Trustee

  
G Wells - Treasurer & Trustee



# AGE CONCERN CHRISTCHURCH

## Notes to the Financial Statements for the Period Ended 31 March 2013

### 1. Accounting Policies

#### Basis of Accounting

The accounts have been prepared under the historic cost convention

The financial statements have been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and with the Financial Reporting Standards for Smaller Entities (effective April 2008)

#### Transfer of trade and assets

On 1 August 2012, the trade and assets of the unincorporated charity, charity number 283432, were transferred to the incorporated charity in accordance with the charity's constitution

#### Fund accounting

Unrestricted funds are funds which the trustees are free to use in accordance with the charitable objects

Restricted funds are funds which have been given for particular purposes and projects

#### Incoming resources

Incoming resources are recognized once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability Where income is received in advance, recognition is deferred and included in creditors and where entitlement arises before income is received, the income is accrued

Donations and legacies are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability

#### Resources expended

Liabilities are recognised as resources expended when the Charity has legal or constructive obligations committing the charity to the expenditure All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category

#### Costs of generating funds

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including attracting sponsorship The cost of generating funds includes an apportionment of support costs Support costs are allocated on a basis designed to reflect the use of the resource and allocated according to time spent on each category as set out in note 3

#### Charitable activities

Costs of charitable activities comprise those costs incurred by the charity in the delivery of its activities It includes both costs that can be allocated directly to such activities and includes an apportionment of support costs Support costs are allocated on a basis designed to reflect the use of the resource and allocated according to time spent on each category as set out in note 3

#### Governance costs

Governance costs comprise all the costs involving the public accountability of the charity and its compliance with regulation and good practice These costs include those relating to the strategic management of the Charity together with an apportionment of support costs Support costs are allocated on a basis designed to reflect the use of the resource and allocated according to time spent on each category as set out in note 3

## **AGE CONCERN CHRISTCHURCH**

### **Notes to the Financial Statements for the Period Ended 31 March 2013 (continued)**

#### **Management and administration costs**

Costs which cannot be attributed directly are apportioned between the different categories of resources expended on the basis of the amount of time spent by office staff on the various activities

#### **Tangible fixed assets and depreciation**

The policy adopted by the trustees for capital expenditure incurred is "All assets costing more than £1,000 are capitalised and valued at historic cost"

Depreciation is charged on the Mini-bus at 25% on the reducing balance basis over its estimated useful life

#### **Stocks**

Unsold donated items are not included in closing stock since their cost is nil and their value is uncertain until sold

#### **Taxation**

No liability to UK taxation arises on any of the charity's sources of income due to its charitable status and all investment income is received gross of tax

# AGE CONCERN CHRISTCHURCH

## Notes to the Financial Statements for the Period Ended 31 March 2013 (continued)

### 2. Incoming Resources

|  | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2012-13 |
|--|-----------------------|---------------------|------------------|
| Incoming resources from generated funds          |                       |                     |                  |
| Voluntary Income                                 |                       |                     |                  |
| Memberships                                      | 2,304                 | -                   | 2,304            |
| Donations  | 4,508                 | -                   | 4,508            |
| Legacies   | -                     | -                   | -                |
| Grants   | -                     | -                   | -                |
|  | -----                 | -----               | -----            |
|  | 6,812                 | -                   | 6,812            |
| Activities for generating funds                  |                       |                     |                  |
| Raffles  | 2,073                 | -                   | 2,073            |
| Shop sales                                       | 51,342                | -                   | 51,342           |
| Commission                                       | -                     | -                   | -                |
| Recycling  | -                     | -                   | -                |
|  | -----                 | -----               | -----            |
|  | 53,415                | -                   | 53,415           |
| Investment income                                |                       |                     |                  |
| Interest on cash deposits                        | 21                    | -                   | 21               |
|  | -----                 | -----               | -----            |
|  | 21                    | -                   | 21               |
| Incoming resources from charitable<br>Activities |                       |                     |                  |
| <i>Pop-in centres</i>                            |                       |                     |                  |
| Refreshments                                     | 984                   | -                   | 984              |
| Minibus  | 9,531                 | -                   | 9,531            |
| Other income                                     | 400                   | -                   | 400              |
| Entertainment                                    | 1,151                 | -                   | 1,151            |
|  | -----                 | -----               | -----            |
|  | 12,066                | -                   | 12,066           |
|  | -----                 | -----               | -----            |
| Total incoming resources                         | 72,314                | -                   | 72,314           |
|  | =====                 | =====               | =====            |

### 3. Resources Expended

|  |       |
|--|-------|
|  | 2013  |
| Resources expended are stated after charging |       |
| Depreciation – owned assets                  | 1,101 |
| Independent examiners' remuneration          | 1,100 |
|  | ===== |

**AGE CONCERN CHRISTCHURCH**  
**Notes to the Financial Statements for the Period Ended 31 March 2013**  
(continued)

**4. Total Resources Expended**

|  | Direct costs | Management & Admin<br>Attributed Directly | Support costs | Total<br>2012-13 |
|--|--------------|---|---------------|------------------|
| Costs of generating funds                              |              |   |               |                  |
| Voluntary income memberships, donations and grants     | -            | -   | 2,894         | 2,894            |
| Fundraising trading cost of goods sold and other costs | 4,244        | 31,716                                    | 2,895         | 38,855           |
|  | -----        | -----                                     | -----         | -----            |
|  | 4,244        | 31,716                                    | 5,789         | 41,749           |
| Costs of charitable activities                         |              |   |               |                  |
| Pop-in centres   |              |   |               |                  |
| Refreshments   | 2,648        | -   | -             | 2,648            |
| Minibus and trips                                      | 1,668        | 5,344                                     | 2,894         | 9,906            |
| Chiropody  | 208          | -   | 145           | 353              |
| Exercise classes                                       | 138          | -   | -             | 138              |
| Entertainment  | 1,446        | -   | -             | 1,446            |
| Befriending  | -            | 3,338                                     | 724           | 4,062            |
| Other charitable expenditure                           | -            | 1,315                                     | 4,921         | 6,236            |
|  | -----        | -----                                     | -----         | -----            |
|  | 6,108        | 9,997                                     | 8,684         | 24,789           |
| Governance costs                                       |              |   |               |                  |
| Accountancy year-ended 31/03/13                        | 1,100        | -   | -             | 1,100            |
| Professional Fees                                      | 54           | -   | -             | 54               |
|  | -----        | -----                                     | -----         | -----            |
|  | 1,154        | -   | -             | 1,154            |
|  | -----        | -----                                     | -----         | -----            |
| Total resources expended                               | 11,506       | 41,713                                    | 14,473        | 67,692           |
|  | =====        | =====                                     | =====         | =====            |

| Management and administration  | Attributed directly | Support Costs | Total<br>2012-13 |
|--------------------------------|---------------------|---------------|------------------|
| Staff costs                    | 24,897              | 8,298         | 33,195           |
| Rent                           | 8,815               | -             | 8,815            |
| Telephone                      | 736                 | 562           | 1,298            |
| Heat and light                 | 1,180               | 31            | 1,211            |
| Insurance                      | 886                 | 322           | 1,208            |
| Printing, postage & stationery | 332                 | 1,686         | 2,018            |
| Travel                         | 917                 | 1,587         | 2,504            |
| Repairs & renewals             | 2,178               | 1,005         | 3,183            |
| Subscriptions                  | -                   | 258           | 258              |
| Bank charges                   | 24                  | -             | 24               |
| Depreciation                   | 1,101               | -             | 1,101            |
| Sundry                         | 163                 | 664           | 827              |
| Advertising                    | 484                 | 60            | 544              |
|                                | -----               | -----         | -----            |
|                                | 41,713              | 14,473        | 56,186           |
|                                | =====               | =====         | =====            |

Management and administration costs have been attributed directly to categories of resources expended where possible. Those costs which it has not been possible to attribute directly because they are in the nature of support costs have been apportioned according to the time spent on each activity.

# AGE CONCERN CHRISTCHURCH

## Notes to the Financial Statements for the Period Ended 31 March 2013 (continued)

### 5. Governance Costs

|   | 2013  |
|---|-------|
| Independent examination & accountancy costs | 1,100 |
| Professional Fees                           | 54    |
|   | ----- |
|   | 1,154 |
|   | ===== |

### 6. Trustees and Related Party Transactions

|   | 2013 |
|---|------|
| Trustees remuneration and other benefits  | Nil  |
| Transactions with undertakings in which a trustee or connected person has a material interest | Nil  |
| Reimbursement of expenses to trustees   | Nil  |

### 7. Staff Costs and Emoluments

|                               | 2013   |
|-------------------------------|--------|
| Gross wages                   | 31,257 |
| Employer's national insurance | 785    |
|                               | -----  |
|                               | 32,042 |
|                               | =====  |

There are no members of staff with emoluments above £60,000

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows

|                       | 2013 |
|-----------------------|------|
| Charitable activities | 3    |

### 8. Tangible Fixed Assets

|                                      |          |
|--------------------------------------|----------|
| Mini-bus                             |          |
|                                      | £        |
| Cost                                 |          |
| Transfer from unincorporated charity | 44,540   |
|                                      | -----    |
| At 31 March 2013                     | 44,540   |
|                                      | =====    |
| Depreciation                         |          |
| Transfer from unincorporated charity | (37,495) |
| Charge for period                    | (1,100)  |
|                                      | -----    |
| At 31 March 2013                     | (38,595) |
|                                      | =====    |
| Net Book Value                       |          |
| At 31 March 2013                     | 5,945    |
|                                      | =====    |

# AGE CONCERN CHRISTCHURCH

## Notes to the Financial Statements for the Period Ended 31 March 2013 (continued)

### 9. Debtors 2013

|                                |              |
|--------------------------------|--------------|
| Debtors                        | 245          |
| Prepayments and accrued income | 1,211        |
|                                | <u>1,456</u> |

### 10. Creditors 2013

|                                |              |
|--------------------------------|--------------|
| Creditors and accrued expenses | 3,555        |
| Social security and other tax  | 776          |
|                                | <u>4,331</u> |

### 11. Movements in Funds

|                            | At 20 April<br>2012 | Incoming<br>Resources | Outgoing<br>Resources | Transfer of<br>Funds | At 31 March<br>2013 |
|----------------------------|---------------------|-----------------------|-----------------------|----------------------|---------------------|
| <b>Unrestricted funds:</b> |                     |                       |                       |                      |                     |
| General funds              | -                   | 139,146               | (67,692)              | -                    | 71,454              |
|                            | <u>-</u>            | <u>139,146</u>        | <u>(67,692)</u>       | <u>-</u>             | <u>72,454</u>       |