

**AGE CONCERN - BRACKNELL FOREST**

**REGISTERED CHARITY NUMBER 265351**

**ACCOUNTS AND TRUSTEES REPORT**

**FOR THE YEAR ENDED**

**31st MARCH 2011**

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**INDEX**

	Page
Charity Information	1
Trustees Annual Report	2- 5
Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9- 11

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**ACCOUNTS AND TRUSTEES REPORT**

**FOR THE YEAR ENDED**

**31st MARCH 2011**

Address	27, Worlds End Hill Forest Park Bracknell Berkshire RG12 0XH
Bankers	Lloyds TSB Bank Bracknell
Independent Examiners	P. Sperling & Co. 1, Bishop House North Hitcham Road Taplow Berkshire SL6 0NY

# **AGE CONCERN – BRACKNELL FOREST**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2011**

Age Concern Bracknell Forest is a registered Charity number 265351.

The charity Trustees are:-

Mr Bob Pennell	Chair
Mr Allan Emmett	Vice-Chair
Mr John Tobin	Treasurer (appointed 21 December 2010)
Mrs Eve Marshall	
Revd Jane Manley	
Mrs Diane Goodchild	(elected 9 December 2010)
Mrs Janet Thomas	(elected 9 December 2010)

The following also served as trustees during the year:-

Mrs Kerry Edwards	Treasurer
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### **Organisation**

The charity is an unincorporated association governed according to the constitution adopted 1972, as amended 1983, 2003, 2004, 2008 and 9/12/2010.

The Members of the charity are individuals or representatives of Voluntary Organisations and Statutory Authorities interested in furthering the work of the charity.

The general control and management of the administration of the charity is vested in an Executive Committee, the members of which are all Charity Trustees as defined by the Charity Act 1993 amended 2006.

The Executive Committee consists of :

- three honorary officers, a Chair, Vice-chair, and Treasurer elected by the members of the charity at the AGM of the charity;
- up to five other Trustees elected by the members of the charity at any General Meeting of the charity;
- and one or two (subject to the constitution) additional Trustees co-opted by the Executive Committee.

Induction of Trustees is overseen by the Chair with reference to relevant Charity Commission publications including CC3, CC22, CC48 and RS7 and the charity's own constitution and regulations.

The Executive Committee may appoint Trustees and/or honorary officers to fill casual vacancies provided such Trustees are re-appointed or re-elected at the next AGM.

Executive Committee decisions are made by simple majority of votes at a properly convened meeting.

Day to day management of the charities affairs and line management of staff is delegated to the Chief Officer. Mr Bob Pennell is acting in this capacity since Mrs Sarah Frenett resigned in February 2011.

### **Objectives and activities**

Age Concern Bracknell Forest (ACBF) promotes the relief of elderly people in and around the districts of Bracknell Forest in particular by the provision and operation of day care facilities for elderly people.

In exercising their duty, the charity trustees have reviewed that all of their activities have due regard to public benefit guidance published by the Commission. In particular that the fees charged for day care and for toenail cutting services are low compared with other providers.

#### Day Care

The main activity is to operate the ACBF Day Care Centre at Forest Park Bracknell. This provides day care for the elderly mentally frail and thereby provides essential respite for their carers. Members are identified and referred by local GPs, Social Services and the Mental Health Team. The centre operates five days per week except for public holidays and caters for 20 members per day. The majority of members are transported to and from the centre by minibus which is fitted with a tail lift for wheelchairs.

Members are charged a fee including meals and transport. Operating costs are subsidised by grants from the local authorities and by charitable donations. In order to make best use of the facilities, we aim to provide for those dementia sufferers whose wellbeing and support network can gain most benefit from the level of care that we are able to provide.

Our care staff provide general care throughout the day including assistance with mobility, feeding, toileting, and medication. Members are provided with refreshments and a cooked lunch. Volunteers assist with general care, social interaction, and organising activities. Activities are selected to be therapeutic including singing, arts and crafts, reminiscence, and games involving physical and mental exercise.

#### Toenail cutting

Toenail cutting clinics are hosted in the Day Centre on three days per week. The charity provides a surgery and handles bookings, transport and administration. The service benefits the general wellbeing of users, reduces pain and discomfort, and helps to prevent falls. It is subsidised by a grant from the local Primary Care Trust.

#### Information and Advice

Age Concern Bracknell Forest is well known and cited for our friendly advice service. A telephone answering service is provided from the Day Centre and Age UK leaflets are distributed as appropriate.

An information surgery providing face to face information and advice was provided on Thursday mornings at the "Look In" cafe in the Town Centre.

In April, we hosted an open morning in the Coopers Hill hall, near to the town centre. This provided information desks for ourselves and twelve other organisations assisting elderly people.

Over 250 senior citizens were invited to a Care Day at the local Coppid Beech Hotel to enjoy Christmas lunch, entertainment, and advice on safety at home. This is an annual event kindly sponsored and jointly organised by the hotel and the Thames Valley Police.

#### Escorted outings

Each year, we provide a number of coach outings to interesting venues for the over 65s. The groups are escorted by Age Concern volunteers and staff.

#### Fundraising Activities

Fundraising activities provide an integral part of the services we deliver. They are important not only to enable and subsidise our work but also to gain publicity for, and raise awareness of this local charity.

Performance of the charity had declined over recent years because of financial and administrative difficulties. These factors have been addressed this year. The decline was halted and the trustees are determined to "re-launch" our activities starting with a more active programme of fundraising events.

### **Achievements and Performance - for the year ending 31<sup>st</sup> March 2011**

#### Day Care

The centre provided 4528 day sessions during the year for a total of 92 members. It was closed for six days in December due to the harsh wintery conditions and dangerous walking conditions around the homes of most users.

One activity enjoyed by the members was the construction of two scarecrows which were then displayed to raise donations of £1500 during Ascot week.

Although Adult Day Care is not subject to CQC regulations we aim to comply with standards for domiciliary care. To that end all of our care staff now undertake training to NVQ Level 2 or Level 3 plus other appropriate training. A new user guide has been produced explaining the service.

Our staff regularly review care plans and review users progress with their CPNs and support network. This generally identifies a marked improvement in the users' wellbeing and enables them to stay longer in their own homes. In some cases, after entering a permanent care home, users still attend the Day Centre for essential social contact.

#### Toenail Cutting

The charity handled 1570 appointments during the year for a total of 235 users.

#### Information and Advice

We handled over 1200 calls at the Day Centre office. However, a new solution is needed because space limitations are such that this causes costly disruption to administration and Day Care services.

#### Escorted outings

Four outings for 40 to 50 people were enjoyed and generally well supported. The venues this year were Eastbourne, a trip on the Regents Canal, Bletchley Park and Swindon Shopping Outlet. Special thanks are due to Coral Mist and Janet Thomas for their continuing support as escorts.

#### Fundraising Activities

The biggest events this year were the Spring Walk and the Warfield Fete. The Spring Walk as usual was opened by the Mayor of Bracknell Forest Council and supported by the brownies. In May 2010 it raised £1025. The charity was selected as charity of the year for the popular Warfield village fete. The Day Centre staff and CEO volunteered to operate a stall and used the minibus to advertise our presence. The fete committee donated £750 from funds raised.

### **Proceedings - for the year ending 31<sup>st</sup> March 2011**

2010/11 was an eventful year for administration of the charity.

As reported last year, a new Chair was appointed in June 2010, and the trustees adopted their own set of regulations for effective management in accordance with the governing document and Charity Commission regulations.

There was some loss of continuity because the Vice-Chair, Mrs Eve Marshall, unfortunately suffered an accident and was unable to take an active role from May until December. At her instigation, Mr Allan Emmett was elected to Vice-Chair at the AGM in August.

Mrs Kerry Edwards resigned the post of Treasurer at the AGM and the charity was without a treasurer until late December when Mr John Tobin was appointed to fill the casual vacancy. Inevitably this delayed development of procedures for financial management within the organisation. Over the last few years the cost of day care had risen but grants remained static and other funds were variable because larger donors do not chose the same charity each year. Mrs Edwards had done much to identify the problem and improve methods but more detailed cost control would be needed.

The Trustees had estimated that urgent action was needed to fill a £41,000 deficit in day care cost and reviewed these findings with Bracknell Forest Council. Berkshire Healthcare NHS Foundation Trust were approached and kindly agreed to provide a £25,000 grant in order to enable the service to continue.

An important factor was that fees were unrealistically low and had to be doubled. However, this had to be managed sensitively because a public expectation of extremely low charges for adult day care had been long established. We worked with and continued to subsidise existing members to ensure that they could afford the service they wanted and needed. This is part of an ongoing issue to inform choices over care options for personal budget holders and self-funders.

In December the Constitution was revised to clarify terminology and to simplify and clarify election and duration of appointment for trustees; and also to provide for modern methods of communications and banking.

Mrs Sarah Frenett, Chief Officer resigned in February 2011 and Mr Pennell is acting as Chief Officer on a voluntary basis until such time that more effective administrative mechanisms and procedures are settled and the trustees have a clear understanding of requirements for the post.

Throughout the year improvements have been made to computer systems for managing day care members' records and reconciling fee payments.

The character of the Day Centre and its effect on the wellbeing of users, owes much to the dedication of our manager Mrs Sue Collins. Sue anticipates retirement and from March 2011 she has opted to work half time in order to transfer skills and responsibilities to her deputy, Kim Dawson.

### **Financial review**

As reported above, the cost of day care is a critical factor in these finances. A new management accounting system is under development to give finer and more immediate control of spending. Until this is in use, the expenditure on consumables for Day Care has been maintained but elsewhere all non-critical expenditure has been deferred, including an estimated £18,000 for essential refurbishments.

Bracknell Forest Council has provided a grant to subsidise day care services in 2011-12 but there is no undertaking to block purchase care thereafter, when personal budgets are fully established. This may increase and transition to a different revenue and expenditure model may have an adverse impact on cash flow. Therefore it is prudent to increase our unrestricted cash reserves to equal at least three months operational cost.

The results for the year and financial position are set out in the Statement of Financial Activities on page 7 and the Balance Sheet on page 8. Total incoming resources were £170,862 (2010 : £202,965); resources expended were £162,090 (2010 : £207,554) and the surplus for the year was £8,772 (2010 : deficit £4,589). Unrestricted reserves carried forward at 31 March 2011 were £78,141 (2010 : £67,837).

Restricted funds carried forward at 31 March 2011 were £17,963 (2010 : £19,495).

### **Reserves Policy**

The policy on reserves is that: any donation nominated for use in capital projects shall be accrued for use in a forthcoming project or shall be allocated to an appropriate restricted reserve; and that at the end of each charity year the trustees shall allocate any trading surplus appropriately to develop and maintain the following levels of cash reserve :

- 1) unrestricted cash reserves sufficient for at least three months of operation are required in order to survive fluctuations in funding or trading conditions.
- 2) a restricted cash reserve is required sufficient to cover at least half the estimated net cost of replacing the minibus.
- 3) a restricted cash reserve is required sufficient to cover at least half the estimated net cost of replacing or refurbishing capital equipment fixtures and fittings.

Bob Pennell  
Chair of Trustees

July 2011

# **AGE CONCERN - BRACKNELL FOREST**

## **ACCOUNTS AND TRUSTEES REPORT FOR THE YEAR ENDED 31st MARCH 2011**

### **Independent Examiners Report to the Trustees of Age Concern - Bracknell Forest**

I report on the accounts of the charity for the year ended 31st March 2011 which are set out on pages 7 to 11.

#### **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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to :-

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent examiners statement**

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

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:-

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Peter Sperling ACA  
P. Sperling & Co.  
1, Bishop House North  
Hitcham Road  
Taplow  
Berkshire  
SL6 0NY.

## AGE CONCERN - BRACKNELL FOREST

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2011

	Notes	2011 Restricted £	2011 Unrestrictec £	2011 Total £	2010 Total £
<b>INCOMING RESOURCES</b>					
Grants and Donations	2	0	105,274	105,274	113,820
Charitable Trading	3	0	65,569	65,569	89,123
Interest Received		8	11	19	22
<b>TOTAL INCOMING RESOURCES</b>		8	170,854	170,862	202,965
<b>RESOURCES EXPENDED</b>					
Direct Charitable Expenditure	4	1,540	127,512	129,052	163,447
Administration and Advisory Services	5	0	33,038	33,038	44,107
<b>TOTAL RESOURCES EXPENDED</b>		1,540	160,550	162,090	207,554
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		(1,532)	10,304	8,772	(4,589)
<b>BROUGHT FORWARD 1st APRIL 2010</b>		19,495	67,837	87,332	91,921
<b>CARRIED FORWARD 31st MARCH 2011</b>		17,963	78,141	96,104	87,332

The notes on page 9 to 11 form part of these financial statements

# AGE CONCERN - BRACKNELL FOREST

## BALANCE SHEET AS AT 31st MARCH 2011

	Notes	2011		2010	
		£	£	£	£
<b>FIXED ASSETS</b>	7		30,200		32,516
<b>CURRENT ASSETS</b>					
Amounts Due and Prepayments		0		2,093	
Cash at Bank and in Hand		77,898		58,558	
		-----		-----	
		77,898		60,651	
		-----		-----	
<b>CREDITORS</b>					
Amounts falling due within one year	8	11,994		5,835	
		-----		-----	
<b>NET CURRENT ASSETS</b>			65,904		54,816
			-----		-----
<b>TOTAL ASSETS LESS LIABILITIES</b>	9		96,104		87,332
			-----		-----
<b>CAPITAL AND RESERVES</b>					
Restricted Funds	10		17,963		19,495
Unrestricted Funds	11		78,141		67,837
			-----		-----
			96,104		87,332
			-----		-----

Accounts approved by Trustees

-----  
Bob Pennell  
20th July 2011

-----  
John Tobin  
20th July 2011

The notes on page 9 to 11 form part of these financial statements

# AGE CONCERN - BRACKNELL FOREST

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2011

### 1. ACCOUNTING POLICIES

#### Basis

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting by Charities

#### Grant Income

Grant income is recognised on a receivable basis

#### Fixed Assets and Depreciation

The Initial lease cost of the day centre is depreciated using the straight line method over the sixty year life of the agreement

Fixtures and fittings are depreciated at 20% of written down value

The minibus has been depreciated at 35% of written down value

### 2. GRANTS AND DONATIONS RECEIVABLE

	Restricted 2011 £	Unrestricted 2011 £	Restricted 2010 £	Unrestricted 2010 £
Bracknell Forest Borough Council	0	62,332	0	70,332
Berkshire Health Authority	0	25,000	0	0
Parish and Town Councils	0	2,950	0	5,385
East Berkshire Primary Care Trust	0	8,307	6,036	11,057
Berkshire Community Foundation	0	0	0	6,000
Help the Aged	0	0	0	4,200
Rotary Club	0	0	0	4,000
Other Donations	0	6,685	0	6,810
	-----	-----	-----	-----
	0	105,274	6,036	107,784
	-----	-----	-----	-----

### 3. INCOME FROM CHARITABLE TRADING (UNRESTRICTED)

	2011 £	2010 £
Charges for Day Care Centre Care	39,524	41,043
Toenail Cutting Service	17,333	15,246
Holidays and Outings	3,964	23,818
Other	4,748	9,016
	-----	-----
As at 31st August 2010	65,569	89,123
	-----	-----

### 4. DIRECT CHARITABLE EXPENDITURE

	Restricted 2011 £	Unrestricted 2011 £	Restricted 2010 £	Unrestricted 2010 £
<b>Day Centre Costs</b>				
Payroll	0	80,512	0	83,531
Meals for Clients	0	13,185	0	14,060
Other and Depreciation	1,540	31,312	4,700	32,000
Windows Replacement	0	0	6,036	0
	-----	-----	-----	-----
	1,540	125,009	10,736	129,591
Holidays and Outings	0	2,503	0	23,120
	-----	-----	-----	-----
	1,540	127,512	10,736	152,711
	-----	-----	-----	-----

## AGE CONCERN - BRACKNELL FOREST

### NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31st MARCH 2011

#### 5. ADMINISTRATION AND ADVISORY SERVICES (UNRESTRICTED)

	2011	2010
	£	£
Payroll	24,695	34,909
Other Costs	7,923	8,786
Independent Examination	420	412
	<u>33,038</u>	<u>44,107</u>

#### 6. EMPLOYEES

The number of full time and part time employees at the end of the year was :-

Caring Services	6	6
Administration and Advisory Services	2	2
	<u>8</u>	<u>8</u>

Note - All staff are employees, no agency staff have been employed

#### 7. FIXED ASSETS

	Cost	Written Down Value as at 1st April 2010	Additions	Depreciation	Written Down Value as at 31st March 2011
	£	£	£	£	£
Minibus	28,842	4,400	0	1,540	2,860
Fixtures and Fittings	16,251	512	0	102	410
Lease	40,400	27,604	0	674	26,930
	<u>85,493</u>	<u>32,516</u>	<u>0</u>	<u>2,316</u>	<u>30,200</u>

#### 8. CREDITORS

Amounts falling due within one year :-

	2011	2010
	£	£
Accruals and Deferred Income	11,994	5,835
	<u>11,994</u>	<u>5,835</u>

#### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets	Net Current Assets	Total
	£	£	£
Restricted Fund	2,860	15,103	17,963
Unrestricted Fund	27,340	50,801	78,141
	<u>30,200</u>	<u>65,904</u>	<u>96,104</u>

#### 10. RESTRICTED FUNDS

Balance as at 1st April 2010	£	19,495
Bank Interest		8
Depreciation on Minibus for the year		(1,540)
		<u>17,963</u>
Balance as at 31st March 2011		<u>17,963</u>

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31st MARCH 2011**

**11. UNRESTRICTED FUNDS**

	£
Balance as at 1st April 2010	67,837
Surplus for the year	10,304
	-----
Balance as at 31st March 2011	78,141
	-----

**12. FUTURE COMMITMENTS**

The Trustees have no material future commitments as at 31st March 2011 other than those shown in the accounts.

**13. THE TRUSTEES' RESPONSIBILITY**

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the income and expenditure of the Charity for the period. In preparing those financial statements the Trustees are required to :-

- select suitable accounting policies and then apply them consistently
- make judgements 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
- prepare the financial statements on a going concern basis unless it is inappropriate to do so

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable the financial statements to comply with the Charities Act 1993. The Trustees believe that the accounts comply with current statutory requirements and the requirements of the Statement of Recommended Practice (SORP) concerning Accounts and Reporting by Charities. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.