



Charitable Incorporated Organisation

Registered Charity Number 1153607

## Trustees Report and Accounts

for the year ended

31<sup>st</sup> March 2014

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## Charity Information

Address 27 Worlds End Hill  
Forest Park  
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Berkshire  
RG12 0XH

Bankers Metro Bank  
Windsor

Independent Examiners P. Sperling & Co.  
1 Morlew Yard  
Marsh Lane  
Taplow  
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SL6 0DF

## Introduction

The Trustees present their report and financial statement for the year ending 31<sup>st</sup> March 2014. This report is presented in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP), issued in March 2005.

The Charity is a Charitable Incorporated Organisation (the CIO) governed according to the Constitution dated 28<sup>th</sup> June 2013. It was established on 30<sup>th</sup> August 2013 to take forward the work of the Unincorporated Association registered charity number 265351 (the Association).

The financial statement for the CIO presents the combined assets, liabilities and funds of the two legal entities as though they have always been part of the same organisation. At the end of the year, any assets and obligations that have yet to be transferred are held or addressed by the Association on trust for the CIO. For example the Day Centre lease is held by holding trustees for the Association pending assignment to the CIO.

The balance sheet for the Association will show zero funds at the end of the accounting period, having effectively transferred those to the CIO.

The Trustees consider this approach to be in the spirit of emerging best practice as described in module 27.12 of the exposure draft of the new SORP coming into effect from January 2015. This approach provides a clear comparative of the financial activities and financial position with previous reporting periods and we believe it is appropriate because:

- the CIO was formed expressly to take over the work of the charity;
- the two entities have the same name and address and are party to the same organisation;
- there is no significant change to the beneficiaries, purposes, or control of the organisation;
- according to independent legal advice: property, including funds, previously held on behalf of the Charity became vested in the CIO on registration under the Charities Act 2011 section 210(2); however
- for the Charity to continue its work until such time as transfer of assets and obligations was completed and the CIO had the means to operate, the Association needed to use those resources to continue operations and transactions on behalf of the combined entities; and furthermore
- to separately determine which entity was receiving or consuming funds would present an incomplete view of the charitable activities for the year.

## Statement of Trustees' responsibilities

The Charities Act 2011 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 apply them consistently;
- observe the methods and principles in the Charities SORP 2005;
- make judgments and accounting 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 the going concern basis unless it is inappropriate to do so

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011. 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.

## Organisation

The Trustees are:-

Mr Bob Pennell (chair)  
Mr Allan Emmett  
Mr John Clifton Thompson  
Mrs Maureen Staley

The Members of the CIO are individuals, corporate bodies, or representatives of Organisations that are not incorporated; who undertake to act in good faith to further the purposes of the CIO.

The affairs of the CIO are managed by the Charity Trustees. There must be at least three and not more than twelve Trustees. The Members or Trustees may appoint new Trustees at any time provided that new Trustees appointed by Trustees must retire (and may be re-appointed) at the next AGM.

Decisions are made by simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees. Induction of Trustees is overseen by the Chair

Day to day management of the Charity's affairs and line management of staff is delegated to the Chief Officer, Mrs Tracey Hedgecox.

## 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 beneficiaries are older people who are in need of relief from age related conditions or circumstances.

## Caring Services

### 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. Users 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 users per day. The majority of users are transported to and from the centre by minibus which is fitted with a tail lift for wheelchairs. Users 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 we are able to provide. Our staff provide care throughout the day including assistance with mobility, feeding, and medication. Users 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.

Although Adult Day Care is not subject to Care Quality Commission regulations we aim to comply with standards for domiciliary care. To that end, all of our care staff are trained to Level 2 or Level 3 Vocational Qualifications (NVQ or QCF) plus other appropriate training.

Our staff regularly review care plans and review users' progress with their Community Psychiatric Nurses and support network. This generally identifies a marked improvement in the users' wellbeing and enables them to stay longer in their own homes. Some users are in residential care and attend the Day Centre for essential social contact.

#### **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.

## **Community Services**

#### **Information services**

We operate a telephone answering service from 9am to 1pm weekdays to listen sympathetically to problems and signpost or refer callers to appropriate services. We do not provide advice but do try to use the internet and other means to research and pass on key information and replies to queries.

We maintain an up-to-date web site, and a facebook page which is updated daily, to inform elderly people directly or through their friends and family about our activities and other local services and issues relevant to them.

#### **Transport to hospital**

We provide transport to hospital and important medical appointments for elderly people who would otherwise have difficulty attending. We suggest donations to cover expenses for our volunteer drivers.

#### **Events Strategy**

Community Services such as information provision are valuable but costly in terms of office facilities, communications and staffing. The "Events Strategy" addresses this by using those same resources to assist administration, and raise our profile within the area of benefit. It aims to make contact more frequently and directly in a variety of events in order to:

- engage with a network of beneficiaries to understand and address their needs;
- promote and deliver practical assistance, social interaction, information, exercise, and online access (national field research has identified that a little bit of help and attention makes a substantial difference to older people's quality of life); and
- provide the marketing necessary to ensure very high utilisation of core services and to attract volunteers and financial support directly from the community (this recognises increasing difficulty for organisations to provide large donations and grants).

## **Achievements and Performance - for the year ending 31st March 2014**

#### **Day Care**

The Day Centre opened every weekday except for bank holidays and Christmas week. Average utilisation was 96% with 1.3 non-attendances per day (2013: 92% and 1.5/day) and a turnover of 3 new users per month. Mrs Cheryl Spence of Bracknell College continued to train our staff and volunteers.

#### Information services

We handled over 2500 telephone calls. During the year, website traffic has tripled to 700 unique visitors per month; and there are now over 150 followers on facebook. Over 200 new network members receive quarterly newsletters.

#### Transport to hospital

Although limited by voluntary driver availability, we provided some 220 trips to hospital and 450 trips for our own toenail cutting service.

#### Toenail Cutting

The Charity handled 1520 appointments during the year for a total of 299 users.

#### Events Strategy

The results above are partly due to success of the pilot phase (September 2013 through March 2014) of the Events Strategy. Forty events were held and were very well received in the community; financial targets were met; Day Care utilisation is extremely high; and there has been a very encouraging increase in personal donations and volunteer applicants.

### Proceedings - for the year ending 31st March 2014

Lee Avery joined in April 2013 to replace the Office Administrator, and was assigned the new post of Event Organiser in July. She resigned in April 2014 to pursue her own business. The second event organiser, Mrs Sue Hamblin joined in September 2013. An Apprentice care assistant, Charlotte Bampton, was appointed in July 2013.

The Day Centre entrance system was replaced for added security of Alzheimer's sufferers.

At an Extraordinary General Meeting on August 28<sup>th</sup> 2013, the Members of Charity number 265351 resolved to incorporate as a CIO and approved the Constitution dated 28<sup>th</sup> June 2013. The Trustees duly registered a Charitable Incorporated Organisation (CIO), charity number 1153607, on August 30<sup>th</sup> 2013 to take forward the work of the Charity.

The Trustees subsequently took independent legal advice from Ascot Lawyers on the work to be done to complete transfer of assets and undertakings. It was explained that property, including tangible assets and funds, was now vested in the CIO pursuant to section 210(2) of the Charities Act 2011; but that liabilities are not transferred. The Charity had already continued its work but the legal position was confusing and would need to be ratified.

To make the working relationship explicit, a transfer of undertakings agreement was drafted under which charity number 265351 acts as agent for the CIO and vice versa. That document was executed in the beginning of the next accounting period and employees subsequently transferred to the CIO.

The Trustees were advised not to dissolve the original Charity in the near future and to keep its bank account open as a vehicle to receive funds. A new and separate bank account was duly established for the CIO.

The Day Centre lease is held by holding trustees on behalf of the unincorporated association and in due course that lease is to be assigned to the CIO. The CIO took out a new 5-year lease on additional office space to house staff and volunteers for the Charity's administration and events strategy, and the new office was occupied from December 2013.

## Financial review

The results for the year and financial position are set out in the Statement of Financial Activities on page 8 and the Balance Sheet on page 9.

Total incoming resources were £188,534 (2013: £184,972); Resources expended were £178,655 (2013: £151,785)

The surplus for the year was £9,879 (2013: £33,187).

At 31 March 2014: The restricted fund stood at £786 which is the book value of the minibus and there is a designated fund of £30,022 for expected replacement of the vehicle within the next two years. The general reserve carried forward was £115,166 which equates to 7 months of operational budget for 2014-15.

## Reserves Policy

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted funds, designated funds and tangible fixed assets. Transfers to and from funds are authorised by the Trustees acting as a whole.

The day care and toenail cutting services are provided directly to beneficiaries requiring continual help. These services need to be sustained in the event of unexpected costs or unforeseen reduction of income. A general reserve equal to at least 6 months of operating expenditure is appropriate to bridge short term effects and/or negotiate alternative sources of resourcing or care services. The General Reserve is that part of unrestricted funds that are freely available to spend, i.e. excluding designated funds and tangible fixed assets.

The minibus is an essential asset used daily as part of day care provision. It is a costly item that we expect to replace within ten years of purchase, and possibly at short notice if it becomes unfit for purpose. A designated fund has been set aside and currently stands at £30,022, which is considered to be sufficient.

## Plans for Future Periods

The caring services will be maintained. The Day Care Centre is at capacity and the quality of care is high. However, possibilities are being studied for the provision of additional services at the weekend or to make good use of the small room previously used as the Charity office.

The events strategy pilot was successful. The plan for the next 12 months is to increase the overall delivery of community services and number of beneficiaries. This requires us to maintain an ongoing balance between delivery and income generation. It may involve fewer events but also the identification of new social activities.

An important strategic objective is to deliver services that address the issue of digital exclusion. As the internet becomes ever more part of the fabric of society, any non-users are disadvantaged from the benefits of social inclusion, financial savings, information, and informed choice. The majority of those non-users are over 65.



Bob Pennell  
Chair of Trustees  
August 2014

## 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 2014 which are set out on pages 8 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 section 144(2) of the Charities Act 2011 (the 2011 Act) 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 Commission 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 Commission. 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 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 examiner's statement

In connection with my 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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, Morlew Yard  
Marsh Lane  
Taplow  
Berkshire  
SL6 0DF

*P. J. Sperling*

Date: *2/10/14*

## STATEMENT OF FINANCIAL ACTIVITIES

	Notes	2014 Restricted £	2014 Designated £	2014 Unrestricted £	2014 Total £	2013 Total £
<b>INCOMING RESOURCES</b>						
Grants and Donations	2	0	0	69,643	69,643	91,852
Charitable Trading	3	0	0	118,841	118,841	93,084
Interest Received		0	15	35	50	36
<b>TOTAL INCOMING RESOURCES</b>		<b>0</b>	<b>15</b>	<b>188,519</b>	<b>188,534</b>	<b>184,972</b>
<b>RESOURCES EXPENDED</b>						
Direct Charitable Expenditure	4	422	0	151,925	152,347	120,012
Administration and Advisory Services	5	0	0	26,308	26,308	31,773
<b>TOTAL RESOURCES EXPENDED</b>		<b>422</b>	<b>0</b>	<b>178,233</b>	<b>178,655</b>	<b>151,785</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		<b>(422)</b>	<b>15</b>	<b>10,286</b>	<b>9,879</b>	<b>33,187</b>
<b>TRANSFER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BROUGHT FORWARD 1st APRIL 2013 FROM REG. CHARITY NUMBER 265351</b>		<b>1,208</b>	<b>30,007</b>	<b>129,998</b>	<b>161,213</b>	<b>128,026</b>
<b>CARRIED FORWARD 31st MARCH 2014</b>		<b>786</b>	<b>30,022</b>	<b>140,284</b>	<b>171,092</b>	<b>161,213</b>

The notes on pages 10 to 12 form part of these financial statements

**BALANCE SHEET AS AT 31st MARCH 2014**

	Notes	2014		2013	
		£	£	£	£
<b>FIXED ASSETS</b>	7		25,904		27,052
<b>CURRENT ASSETS</b>					
Amounts Due and Prepayments		3,575		0	
Cash at Bank and in Hand		145,241		136,027	
		<u>148,816</u>		<u>138,027</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>3,628</u>		<u>3,866</u>	
<b>NET CURRENT ASSETS</b>			<u>145,188</u>		<u>134,161</u>
<b>TOTAL ASSETS LESS LIABILITIES</b>	9		<u>171,092</u>		<u>161,213</u>
<b>CHARITY FUNDS</b>					
Restricted Funds	10		786		1,208
Designated Funds	11		30,022		30,007
Unrestricted Funds	12		<u>140,248</u>		<u>129,998</u>
<b>TOTAL CHARITY FUNDS</b>			<u>171,092</u>		<u>161,213</u>

The notes on pages 10 to 12 form part of these financial statements

**Accounts approved by Trustees**



.....

Bob Pennell

August 2014



.....

Allan Emmett

August 2014

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2014

### 1. ACCOUNTING POLICIES

#### Basis

The accounts have been prepared under the historical cost convention and in accordance with

- Accounting by Charities - Statement of Recommended Practice (SORP 2005);
- and with Financial reporting standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 2011

The Charitable Incorporated Organisation (CIO) 1153607 was registered on August 30<sup>th</sup> 2013, to take forward the work of the Unincorporated Association registered number 265351. Assets, liabilities and funds of the two charities are combined. This is further explained in the introduction to the Trustees Annual Report.

#### Change in basis of accounting

Employees are shown as average number of full time equivalents for the year. Previously number of employees at the end of year was shown. The comparative has been updated accordingly.

#### Incoming resources

Incoming resources are recognised on a receivable basis

#### Expenditure and liabilities

Liabilities are recognised on an accruals 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

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500

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 2014 £	Unrestricted 2014 £	Restricted 2013 £	Unrestricted 2013 £
Bracknell Forest Borough Council	0	62,332	0	62,332
Parish and Town Councils	0	950	0	1,605
East Berkshire Primary Care Trust	0	0	0	8,812
Mayors Charity	0	0	0	15,825
Other Donations	0	6,361	0	3,278
	<u>0</u>	<u>69,643</u>	<u>0</u>	<u>91,852</u>

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

	2014 £	2013 £
Charges for Day Care Centre Care	89,153	74,015
Toenail Cutting Service	24,964	17,201
Community Services	4,724	1,868
	<u>118,841</u>	<u>93,084</u>

4. **DIRECT CHARITABLE EXPENDITURE**

	Restricted 2014 £	Unrestricted 2014 £	Restricted 2013 £	Unrestricted 2013 £
<b>Day Centre Costs</b>				
Payroll	0	81,967	0	76,051
Meals for Clients	0	14,362	0	12,882
Other and Depreciation	422	33,643	651	30,128
Refurbishment	0	2,284	0	300
	<u>422</u>	<u>132,256</u>	<u>651</u>	<u>119,361</u>
<b>Community Services Costs</b>				
Payroll	0	10,678	0	0
Office	0	4,819	0	0
Other	0	4,172	0	0
	<u>422</u>	<u>151,925</u>	<u>651</u>	<u>119,361</u>

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

	2014 £	2013 £
Payroll	20,242	23,125
Other Costs	5,566	8,148
Independent Examination	500	500
	<u>26,308</u>	<u>31,773</u>

6. **EMPLOYEES**

The average number of full time equivalent employees for the year was:-

	2014	2013
Caring Services	5.6	4.7
Administration	0.8	0.8
Community Services	0.5	0.4
Total	<u>6.9</u>	<u>5.9</u>

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

7. **FIXED ASSETS**

	Written Down Value as at 1st April			Written Down Value as at 31st March	
	Cost £	2013 £	Additions £	Depreciation £	2014 £
Minibus	28,842	1,208	0	422	786
Fixtures and Fittings	16,251	262	0	52	210
Day Centre Lease	40,400	25,582	0	674	24,908
	<u>85,493</u>	<u>27,052</u>	<u>0</u>	<u>1,148</u>	<u>25,904</u>

8. **CREDITORS**

Amounts falling due within one year :-

	2014 £	2013 £
Accruals	<u>3,628</u>	<u>3,866</u>

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

	Fixed Assets £	Net Current Assets £	Total £
Restricted Fund (Minibus)	786	0	786
Designated Fund (Minibus replacement)	0	30,022	30,022
Unrestricted Fund	25,118	115,166	140,284
	<u>25,904</u>	<u>145,188</u>	<u>171,092</u>

10. **RESTRICTED FUNDS**

	£
Balance as at 1st April 2013	1,208
Depreciation on Minibus for the year	<u>(422)</u>
Balance as at 31st March 2014	<u>786</u>

11. **DESIGNATED FUNDS**

	£
Balance as at 1st April 2013	30,007
Interest	<u>15</u>
Balance as at 31st March 2014	<u>30,022</u>

12. **UNRESTRICTED FUNDS**

	£
Balance as at 1st April 2013	129,998
Surplus for the year	<u>10,286</u>
Balance as at 31st March 2014	<u>140,284</u>

13. **FUTURE COMMITMENTS**

The Trustees have no material future commitments as at 31st March 2014 other than those shown in the accounts.