

**REGISTERED CHARITY NUMBER: 1015513**

**Age Concern Barnstaple and District  
Association**

**Report of the Trustees and**

**Unaudited Financial Statements**

**for the Year Ended 31 March 2021**

R T Marke & Co Ltd  
Chartered Accountants  
69 High Street  
Bideford  
Devon  
EX39 2AT

# **Age Concern Barnstaple and District Association**

## **Contents of the Financial Statements for the Year Ended 31 March 2021**

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# **Age Concern Barnstaple and District Association**

## **Report of the Trustees for the Year Ended 31 March 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

### **OBJECTIVES AND ACTIVITIES**

#### **Charitable Objects**

The principle objective of the charity is the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable.

Details on the main activities undertaken during the year in relation to these objectives are set out below within "Achievements and Performance".

# Age Concern Barnstaple and District Association

## Report of the Trustees for the Year Ended 31 March 2021

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### ACHIEVEMENT AND PERFORMANCE

The year of 2020 - 2021. Despite Covid-19 and its effects on the ability of the Charity to provide all its usual charitable activities and services found the financial position of the charity reflected a similar position to the end of the previous year 2019 - 2020.

Although client donations for service users have been significantly reduced in the year, the expenses paid to volunteers who contribute towards providing the services resulted in lower claims.

The Trustees experienced changes in the Treasurer's role during the year but by 31st March 2021, both parties had had an input into the Charities accounts.

In the year Age Concern received a legacy supporting the core service. Devon County Council, extended the annual agreement of funding also in recognition of "The Home Support Service" which is greatly valued by Devon County Council. The services enabled older people to adjust to the effects of self-isolation and loss of mobility, due to the lack of opportunity to go out and socialize. This has resulted in many lacking confidence and unfortunately has effected their mental well-being. Later in the year Devon County Council, gave a further grant from their Covid-19 Prompt Action Fund, supporting Age Concern's continual services organized throughout the "Shut Down" which commenced in early March 2020.

Later in the year, a grant of £10,000 was awarded to Age Concern Barnstaple, funded by the Government and distributed by the National Lottery. An IT Project to encourage and enable older people to use the internet to "ZOOM" family and friends. Age Concern with the appropriate PPE equipment and Self Testing Kits, were able to visit older people in their homes, instructing them how to use an I-pad or mobile phone to connect with friends and loved ones. The funding enabled Age Concern to purchase IT equipment to provide a two month loan to the clients.

Prior to the commencement of the precautions to prevent the spread of Covid-19, Age Concern was fortunate in having a team of sixty five Volunteers. This number dramatically dropped when taking into consideration the volunteer's age and health related issues. On reaching the end of the financial year, a number of volunteers rejoined and some new members joined the Team and this number now stands at forty two. It is recorded with gratitude many volunteers who were unable to visit their client, telephoned their client each week and provided a weekly telephone befriending service.

Through the year the Telephone Care Line Service, increased in number with volunteers and a member of staff reaching out to connect with 165 older isolated people.

The team of drivers/escorts continued to transport clients to hospital and medical appointments, collecting prescriptions, transporting to Covid-19 vaccination centres and collecting lists providing the door-to-door weekly shopping service.

The Trustees recognize the Charities mission for 2021-2022, in providing support to enable older people to step over their threshold to join the community and indulge in social communication and friendship. Age Concern Volunteers will encourage and assist to build confidence with practical and social support to provide the opportunity for older people to once again become active members of our society.

It is noted with appreciation the financial support from local service organisations, donations received from independent benefactors and local beneficiaries receiving the Charities' services. Without this regular financial support, Age Concern Barnstaple & District would be unable to continue into the foreseeable future.

To close, the Trustees recognize the importance of continuing to provide the basic every day to day services to encourage confidence and give the opportunity for older people to become integral members of our community.

The Board of Trustees are optimistic they will source adequate funding for the forthcoming year to continue its charitable work in enabling the "Community to support the Community" in these unprecedented times.

# Age Concern Barnstaple and District Association

## Report of the Trustees for the Year Ended 31 March 2021

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Through the year the Trustees have been reimbursed only for their personal out of pocket expenses incurred whilst providing a service to the client and services for the benefit of the Charity. It is noted, some of the trustees donate their expenses back to Age Concern Barnstaple and District Association.

### FINANCIAL REVIEW

#### Principal funding sources

The principal funding source is Devon County Council for the provision of home support to the elderly. The majority of the charity's expenditure in the year is on salaries and volunteer expenses in the course of the provision of this support, thus supporting the key objective of the charity.

#### Investment Powers, Policy and Performance

There are no restrictions on the charity's power to invest and when surplus funds are available, the trustees invest in such accounts as they see as being appropriate for the charity, and are mindful of minimising the level of risks involved.

The legacies and other money invested was on deposit with COIF Charity Funds during the year.

#### Reserves

Unrestricted funds are needed:

(a) to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and

(b) to cover administration fund-raising and support costs without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient:

(a) to cover one year's administration, fund-raising and support costs; and

(b) to cover the costs including redundancy in the event the charity is forced to cease operating.

Unrestricted reserves at 31 March 2021 stood at £94,206 (2020 - £94,123) and are now below the level of required reserves calculated in accordance with the above policy.

The charity is reliant on continuing funding from Devon County Council or donations to enable it to cover its operating expenditure. The Trustees are optimistic that further funding will be agreed but there can be no certainty in relation to this. On this basis, the Trustees have continued to adopt the going concern basis of accounting. The Trustees are carefully monitoring the charity's financial position.

If further funding from Devon County Council is not obtained, and no alternative sources of funding can be found, there is a possibility that a decision to close the charity may need to be taken within 12 months of the date of approval of the accounts.

# **Age Concern Barnstaple and District Association**

## **Report of the Trustees for the Year Ended 31 March 2021**

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### **FINANCIAL REVIEW**

#### **Public Benefit Statement**

As trustees of the charity we have complied with the duty in Section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission.

The charity provides a range of services for elderly people. These are either provided independently by the charity or under service agreements with local authorities. These services help older people maintain a greater degree of independence and dignity than would otherwise be the case. These services range from providing support for older people who have returned from hospital with settling into their home environments to the ongoing provision of a drop in centre in Barnstaple offering rest and social interaction with coffee mornings and social clubs, hopefully preventing social isolation.

The charity also provides means for elderly members of the community to socialise and thus helps them to socially integrate, preventing community isolation.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Recruitment and appointment of new trustees**

Trustees are appointed at the Annual General Meeting in accordance with the detailed provisions set out in the charity's constitution. The trustees may appoint any persons to fill any casual vacancies which occur during the year amongst the elected members of the committee or co-opt any person because he or she has special knowledge or experience of old people.

#### **Organisational structure**

The powers of the constitution are vested in the Executive Committee, who are the Trustees. The Executive Committee is responsible for the strategic management of the charity, policy making and the monitoring of its work. The Trustees annually appoint sub-committees of local fundraising and occasional working groups.

#### **Risk management**

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

The trustees have considered the known risks to which the charity is exposed and meet regularly to review these risks and keep updated the plans to minimise the impact on the charity should any of these risks materialise.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1015513

#### **Principal address**

1 Litchdon Street  
Barnstaple  
Devon  
EX32 8ND

# Age Concern Barnstaple and District Association

## Report of the Trustees for the Year Ended 31 March 2021

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### Trustees

Mr P L H Sparkes Chairman  
Mr G Goldsworthy Vice Chairman (nominated 31.03.21)  
Mr D Neagle Treasurer (co-opted 9.20, nominated 3.21)  
Miss L Davies  
Mr D Hillman  
Mr S Harvey  
Mr D Jordan Non voting trustee (resigned 31.3.21)  
Mrs J Powell  
Mr R Taylor

### Independent Examiner

Edward Meardon FCA  
R T Marke & Co Ltd  
Chartered Accountants  
69 High Street  
Bideford  
Devon  
EX39 2AT

### Bankers

National Westminster Bank plc  
41 High Street  
Barnstaple  
Devon  
EX31 1DA

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

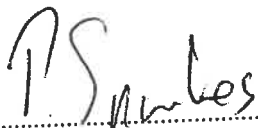
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of 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.

**Age Concern Barnstaple and District  
Association**

**Report of the Trustees  
for the Year Ended 31 March 2021**

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Approved by order of the board of trustees on ..... 11.11.2021 ..... and signed on its behalf by:

  
.....  
Mr P L H Sparkes - Trustee



# **Independent Examiner's Report to the Trustees of Age Concern Barnstaple and District Association**

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## **Independent examiner's report to the trustees of Age Concern Barnstaple and District Association**

I report to the charity trustees on my examination of the accounts of Age Concern Barnstaple and District Association (the Trust) for the year ended 31 March 2021.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

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



Edward Meardon FCA  
R T Marke & Co Ltd  
Chartered Accountants  
69 High Street  
Bideford  
Devon  
EX39 2AT

18 November 2021

# Age Concern Barnstaple and District Association

## Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	37,221	13,420	50,641	50,190
<b>Charitable activities</b>					
Charitable activities	6	28,549	-	28,549	27,390
Other trading activities	4	20	-	20	1,085
Investment income	5	64	-	64	298
Other income	7	2,640	-	2,640	-
<b>Total</b>		<b>68,494</b>	<b>13,420</b>	<b>81,914</b>	<b>78,963</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities	8	66,156	14,397	80,553	83,004
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,338</b>	<b>(977)</b>	<b>1,361</b>	<b>(4,041)</b>
Transfers between funds	21	(2,255)	2,255	-	-
Net movement in funds		83	1,278	1,361	(4,041)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		94,123	2,255	96,378	100,419
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>94,206</b>	<b>3,533</b>	<b>97,739</b>	<b>96,378</b>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

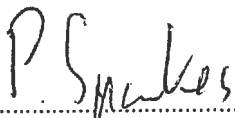
The notes form part of these financial statements

# Age Concern Barnstaple and District Association

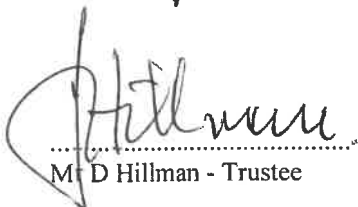
## Balance Sheet 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	17	355	2,164	2,519	711
<b>CURRENT ASSETS</b>					
Debtors	18	6,876	704	7,580	4,043
Cash at bank and in hand		95,535	843	96,378	97,499
		<u>102,411</u>	<u>1,547</u>	<u>103,958</u>	<u>101,542</u>
<b>CREDITORS</b>					
Amounts falling due within one year	19	(8,560)	(178)	(8,738)	(5,875)
		<u>93,851</u>	<u>1,369</u>	<u>95,220</u>	<u>95,667</u>
<b>NET CURRENT ASSETS</b>					
		<u>94,206</u>	<u>3,533</u>	<u>97,739</u>	<u>96,378</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>94,206</u>	<u>3,533</u>	<u>97,739</u>	<u>96,378</u>
<b>NET ASSETS</b>					
		<u>94,206</u>	<u>3,533</u>	<u>97,739</u>	<u>96,378</u>
<b>FUNDS</b>					
Unrestricted funds	21			94,206	94,123
Restricted funds				3,533	2,255
				<u>97,739</u>	<u>96,378</u>
<b>TOTAL FUNDS</b>					

The financial statements were approved by the Board of Trustees and authorised for issue on 11.11.2021 and were signed on its behalf by:



Mr P L H Sparkes - Trustee



Mr D Hillman - Trustee

The notes form part of these financial statements

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements for the Year Ended 31 March 2021

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### 1. STATUTORY INFORMATION

Age Concern Barnstaple and District Association is an unincorporated charity, with registered charity number 1015513. The charity's principal address can be found in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

### 2. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn. There were no material departures from that standard.

The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are set out below and remain unchanged from the previous period, and also have been consistently applied within the same accounts.

The consequences of the COVID-19 pandemic and the measures taken to control its spread have materially and adversely affected the charity's operations. The impact of the pandemic, as well as the effectiveness of government and central bank responses, remain unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the charity for future periods. The trustees are optimistic that necessary measures can be taken to ensure the viability of the charity and so they have continued to adopt the going concern basis of accounting as set out below.

#### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

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### 2. ACCOUNTING POLICIES - continued

#### Income

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be qualified. The value of services provided by volunteers has not been included.

Income from investment is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be qualified.

No incoming resources are included in the SOFA net of expenditure.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allowed directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Over period of the lease
Fixtures and fittings	- 15% straight line and Straight line over 3 years

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended by management.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 2. ACCOUNTING POLICIES - continued

#### Fund accounting

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension represents contributions due from the company and amounted to £813 (2020 - £918).

#### Going concern

The charity is reliant on continuing funding from Devon County Council or donations to enable it to cover its operating expenditure. The Trustees are optimistic that further funding will be agreed but there can be no certainty in relation to this. On this basis, the Trustees have continued to adopt the going concern basis of accounting. The Trustees are carefully monitoring the charity's financial position.

If further funding from Devon County Council is not obtained, and no alternative sources of funding can be found, there is a possibility that a decision to close the charity may need to be taken within 12 months of the date of approval of the accounts.

The financial statements do not include any adjustments that would result from an inability to meet obligations as they fall due.

### 3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Home Support donations	7,005	11,044
Transport donations	2,343	7,255
General individual donations	23,835	23,266
Barnstaple Leg Clinic	-	2,000
Harracott Women's Institute	-	1,225
Barnstaple Town Council	4,038	1,000
Barnstaple Rotary Link Golf Club	-	4,400
Covid 19	3,420	-
National lottery	10,000	-
	<u>50,641</u>	<u>50,190</u>

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	680
Publications and Christmas Cards	20	5
Insurance and commissions	-	400
	<u>20</u>	<u>1,085</u>

### 5. INVESTMENT INCOME

	2021	2020
	£	£
Deposit interest	<u>64</u>	<u>298</u>

### 6. INCOME FROM CHARITABLE ACTIVITIES

	2021 Charitable activities £	2020 Total activities £
DCC Home Support Contract	25,499	25,000
Time For You	3,050	2,053
Income from other charitable activities	-	337
	<u>28,549</u>	<u>27,390</u>

### 7. OTHER INCOME

	2021	2020
	£	£
Other income	<u>2,640</u>	<u>-</u>

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Charitable activities	<u>49,190</u>	<u>31,363</u>	<u>80,553</u>

### 9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	22,605	23,845
General expenses	4,366	915
Rent and rates	8,177	7,849
Light and heat	855	1,058
Insurance	1,195	1,146
Telephone and computers	2,857	1,999
Printing, postage, stationery and photocopying	1,637	2,037
Trustees' expenses	920	934
Volunteer expenses	3,858	7,302
Staff expenses	212	785
Advertising and fundraising	1,070	3,595
Depreciation	1,438	356
	<u>49,190</u>	<u>51,821</u>

### 10. SUPPORT COSTS

	Human resources £	Governance costs £	Totals £
Charitable activities	<u>25,802</u>	<u>5,561</u>	<u>31,363</u>

### 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.



# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 11. TRUSTEES' REMUNERATION AND BENEFITS - continued

#### Trustees' expenses

No amounts were paid to Trustees during the year in respect of remuneration. Trustees active in supporting clients in the service projects were reimbursed travelling and other out of pocket expenses amounting to £920 (2020 - £963) during the year and these were claimed by 3 (2020 - 3) trustees.

These payments were only claimed in the respective Trustees' capacities as volunteers and 1 Trustee claimed expenses in connection as a volunteer in supporting fellow Trustees to attend activities, necessary for the benefit of the Charity.

### 12. STAFF COSTS

	2021 £	2020 £
Wages and salaries	47,594	48,851
Social security costs	-	175
Other pension costs	813	918
	<u>48,407</u>	<u>49,944</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Engaged on charitable activities	2	2
Engaged on management and administration	1	1
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

### 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	47,141	3,049	50,190
<b>Charitable activities</b>			
Charitable activities	25,337	2,053	27,390
Other trading activities	1,085	-	1,085
Investment income	298	-	298
<b>Total</b>	<u>73,861</u>	<u>5,102</u>	<u>78,963</u>

#### EXPENDITURE ON

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Charitable activities	44,587	38,417	83,004
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	29,274	(33,315)	(4,041)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	64,849	35,570	100,419
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>94,123</u>	<u>2,255</u>	<u>96,378</u>

### 14. KEY MANAGEMENT REMUNERATION

The total compensation payable for the year to those individuals whom the trustees consider to be key management personnel was £25,802 (2020 - £25,973).

### 15. ROLE OF VOLUNTEERS

Volunteers collectively give approximately three hundred hours of community service each week to the charity. This equates to over fifteen thousand hours in the year ended 31 March 2021.

### 16. INDEPENDENT EXAMINERS FEES

The Independent Examiner's fees for the year totalled £5,481 (2020 - £5,000). This comprised Independent Examination fees of £600 (2020 - £600) and other services of £4,881 (2020 - £4,400).

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 17. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2020	18,077	2,874	20,951
Additions	-	3,246	3,246
At 31 March 2021	18,077	6,120	24,197
<b>DEPRECIATION</b>			
At 1 April 2020	18,077	2,163	20,240
Charge for year	-	1,438	1,438
At 31 March 2021	18,077	3,601	21,678
<b>NET BOOK VALUE</b>			
At 31 March 2021	-	2,519	2,519
At 31 March 2020	-	711	711

### 18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	6,876	4,043
Prepayments and accrued income	704	-
	7,580	4,043

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	2,242	1,283
Other creditors	6,496	4,592
	<u>8,738</u>	<u>5,875</u>

### 20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	<u>297</u>	<u>-</u>

### 21. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General Fund	44,123	2,338	(2,255)	44,206
Closure & Shut Down Fund	50,000	-	-	50,000
	<u>94,123</u>	<u>2,338</u>	<u>(2,255)</u>	<u>94,206</u>
<b>Restricted funds</b>				
Time For You	2,255	(2,255)	-	-
Covid 19	-	(2,086)	2,255	169
National Lottery	-	3,364	-	3,364
	<u>2,255</u>	<u>(977)</u>	<u>2,255</u>	<u>3,533</u>
<b>TOTAL FUNDS</b>	<u>96,378</u>	<u>1,361</u>	<u>-</u>	<u>97,739</u>

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	68,494	(66,156)	2,338
<b>Restricted funds</b>			
Time For You	-	(2,255)	(2,255)
Covid 19	3,420	(5,506)	(2,086)
National Lottery	10,000	(6,636)	3,364
	<u>13,420</u>	<u>(14,397)</u>	<u>(977)</u>
<b>TOTAL FUNDS</b>	<u>81,914</u>	<u>(80,553)</u>	<u>1,361</u>

### Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General Fund	19,849	29,274	(5,000)	44,123
Closure & Shut Down Fund	45,000	-	5,000	50,000
	<u>64,849</u>	<u>29,274</u>	<u>-</u>	<u>94,123</u>
<b>Restricted funds</b>				
Devon County Council Home Support Grant	24,603	(24,603)	-	-
Time For You	10,967	(8,712)	-	2,255
	<u>35,570</u>	<u>(33,315)</u>	<u>-</u>	<u>2,255</u>
<b>TOTAL FUNDS</b>	<u>100,419</u>	<u>(4,041)</u>	<u>-</u>	<u>96,378</u>

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2021

### 21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	73,861	(44,587)	29,274
<b>Restricted funds</b>			
Devon County Council Home Support Grant	-	(24,603)	(24,603)
Time For You	2,423	(11,135)	(8,712)
Barnstaple Leg Clinic	2,000	(2,000)	-
Braunton Volunteers Travel & Transport	679	(679)	-
	<u>5,102</u>	<u>(38,417)</u>	<u>(33,315)</u>
<b>TOTAL FUNDS</b>	<u><u>78,963</u></u>	<u><u>(83,004)</u></u>	<u><u>(4,041)</u></u>

#### Purpose of unrestricted funds

General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

The Closure and Shut Down fund has been designated to cover the costs including redundancy in the event the charity is forced to cease operating. £20,000, 3 months running expenses, £25,000 redundancy liability and a £5,000 contingency fund.

#### Purposes of restricted funds

The Home Support fund finances the operation of the home support service.

The Time For You fund provides support for carers. This is provided by Devon County Council to fund the telephone careline and home support visits.

The Covid 19 funds were provided by Devon County Council to assist the charity in dealing with the financial impact of the Covid 19 pandemic on the Home Support scheme.

The National Lottery funding was provided to purchase IT equipment to facilitate video calling between charity beneficiaries and their families.

The Barnstaple Leg Clinic funds were provided to assist with transport to the leg clinic.

Braunton Volunteers Travel and Transport fund was provided to assist with costs of transport.

In the opinion of the Trustees, sufficient funds are held in an appropriate form to enable each fund to be applied in accordance with the relevant restrictions.

# **Age Concern Barnstaple and District Association**

## **Notes to the Financial Statements - continued for the Year Ended 31 March 2021**

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### **22. RELATED PARTY DISCLOSURES**

There were no disclosable related party transactions for the year ended 31 March 2021 other than the trustees reimbursed expenses and the key management remuneration disclosed above.

# Age Concern Barnstaple and District Association

## Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Home Support donations	7,005	11,044
Transport donations	2,343	7,255
General individual donations	23,835	23,266
Barnstaple Leg Clinic	-	2,000
Harracott Women's Institute	-	1,225
Barnstaple Town Council	4,038	1,000
Barnstaple Rotary Link Golf Club	-	4,400
Covid 19	3,420	-
National lottery	10,000	-
	<u>50,641</u>	<u>50,190</u>
<b>Other trading activities</b>		
Fundraising events	-	680
Publications and Christmas Cards	20	5
Insurance and commissions	-	400
	<u>20</u>	<u>1,085</u>
<b>Investment income</b>		
Deposit interest	64	298
<b>Charitable activities</b>		
DCC Home Support Contract	25,499	25,000
Time For You	3,050	2,053
Income from other charitable activities	-	337
	<u>28,549</u>	<u>27,390</u>
<b>Other income</b>		
Other income	2,640	-
<b>Total incoming resources</b>	<u>81,914</u>	<u>78,963</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries	22,488	23,632
Carried forward	22,488	23,632

This page does not form part of the statutory financial statements



# Age Concern Barnstaple and District Association

## Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	22,488	23,632
Social security	-	49
Pensions	117	164
General expenses	4,366	915
Rent and rates	8,177	7,849
Light and heat	855	1,058
Insurance	1,195	1,146
Telephone and computers	2,857	1,999
Printing, postage, stationery and photocopying	1,637	2,037
Trustees' expenses	920	934
Volunteer expenses	3,858	7,302
Staff expenses	212	785
Advertising and fundraising	1,070	3,595
Fixtures and fittings depreciation	1,438	356
	<u>49,190</u>	<u>51,821</u>
<b>Support costs</b>		
<b>Human resources</b>		
Salaries	25,106	25,219
Social security	-	126
Pensions	696	754
	<u>25,802</u>	<u>26,099</u>
<b>Governance costs</b>		
Sundry governance costs	80	84
Accountancy fees	4,881	4,400
Independent examiner's fees	600	600
	<u>5,561</u>	<u>5,084</u>
Total resources expended	<u>80,553</u>	<u>83,004</u>
<b>Net income/(expenditure)</b>	<u>1,361</u>	<u>(4,041)</u>

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