

**Age Concern Barnstaple and District  
Association**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2022**

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 2022**

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# **Age Concern Barnstaple and District Association**

## **Report of the Trustees for the Year Ended 31 March 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 older 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 2022

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### ACHIEVEMENT AND PERFORMANCE

During the year to 31st March 2022, the Trustees experienced a change in the role of Treasurer. At this point the Board of Trustees would like to put on record their deep appreciation to Ed Meardon, of R.T. Marke & Co Ltd of Bideford, for his professional services and for producing the Charity's annual accounts since 2009. Especially, in the last three years in the preparation of The Independent Examination Reports. The Trustees owe him much, for his clarity and advice at the end of year Summary Meetings from 2020 to today.

Early in the year, the Charity was fortunate in receiving a legacy, in Memory of the late Miss Christine Truelove. Miss Truelove at the initial stages of the development of Age Concern Barnstaple (1990), was a Community Health Visitor, in a local Medical Practice and immediately recognised the contribution in care for older people, the Charity had initiated with Voluntary Support. This was in preparation of the Government's introduction, of "The 1993 Community Care Reforms".

Age Concern Barnstaple, was recognised as a valuable asset within the surgery catchment areas and District was added to the Constitution in 1992.

Devon County Council, kindly extended their Annual Funding Agreement in support of the core project, "The Home Support Service "for 2021/22. Mental Health issues were recognised across many aspects of society and older people were affected through social isolation and through lack of opportunities to socialise and regain confidence in social gatherings. The main mission for 2021-22 was to provide a service to meet this need. An application was made to "One Northern Devon" a partnership of organisations, working to reduce health inequalities across North Devon and Torridge, whilst addressing local needs to financially support community development, in other words, help the community to help the community!

The application was successful recognising the project as an integral community development, meeting the needs of older people affected by the Covid pandemic who suffered through social isolation and loss of confidence through lack of opportunities to self - mobilise. A number of new Volunteers were recruited through the year to support and enable older people to go out and about and take advantage of day trips and to attend new service initiatives set up in the community.

As always it is noted with much appreciation, the financial support from local service organisations, donations received from Independent Benefactors and local beneficiaries receiving the Charity's services. It is without doubt without this regular financial support, Age Concern Barnstaple & District would be unable to continue into the foreseeable future.

The Trustees recognise over the years the Charity has experienced many successes and received many prestigious awards from the Barnstaple Town Council, in recognition of services to the local community. Over the years, legions of Volunteers have committed themselves to the service of Age Concern, in the belief of supporting older members of our community to make later life an enjoyable experience for the individual and support for their Carers/Families.

The Trustees conclude, looking towards 2022 - 2023. The vulnerability of Age Concern Barnstaple and District lies within its very title. In order for the Charity to continue, it must develop and expand its area of remit to seek funding resources and opportunities in North Devon.

The Trustees many of whom have given years of dedication, feel it is time to grasp the opportunity to enable the charitable work started in 1990, to continue, what an achievement for the years of dedication given by so many over thirty years of community service.

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.

# Age Concern Barnstaple and District Association

## Report of the Trustees for the Year Ended 31 March 2022

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### FINANCIAL REVIEW

#### Principal funding sources

The principal funding source is Devon County Council for the provision of home support to older people. 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 six month'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 2022 stood at £86,785.

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.

#### 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 older 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 home support services and social clubs and activities preventing social isolation and improving health and wellbeing.

# **Age Concern Barnstaple and District Association**

## **Report of the Trustees for the Year Ended 31 March 2022**

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### **FUTURE DEVELOPMENTS**

Since the balance sheet date the charity has recruited a new fund raiser / strategy officer to further progress the developments of the charity.

The charity has also given notice to vacate its premises and is expected to move into new premises in December 2022.

### **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 older 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

#### **Trustees**

Mr P L H Sparkes Chairman  
Mr G Goldsworthy Vice Chairman (resigned 29.7.21)  
Mr D Neagle Treasurer (resigned 31.7.21)  
Miss L Davies  
Mr D Hillman Vice Chairman (nominated 2.12.21)  
Mr S Harvey  
Mrs J Powell  
Mr R Taylor (resigned 2.12.21)  
Miss B Gravett Treasurer (appointed 2.12.21)



# Age Concern Barnstaple and District Association

## Report of the Trustees for the Year Ended 31 March 2022

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### REFERENCE AND ADMINISTRATIVE DETAILS

#### 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.

Approved by order of the board of trustees on .....16.11.22..... 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**

**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 2022.

**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

Date: 28 November 2022



# Age Concern Barnstaple and District Association

## Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	43,617	380	43,997	50,641
Charitable activities		28,529	-	28,529	28,549
Charitable activities					
Other trading activities	4	15	-	15	20
Investment income	5	56	-	56	64
Other income	7	-	-	-	2,640
<b>Total</b>		<u>72,217</u>	<u>380</u>	<u>72,597</u>	<u>81,914</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	-
Charitable activities	8	77,209	4,821	82,030	80,553
Charitable activities					
<b>Total</b>		<u>77,209</u>	<u>4,821</u>	<u>82,030</u>	<u>80,553</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	21	(4,992)	(4,441)	(9,433)	1,361
Net movement in funds		(2,429)	2,429	-	-
		(7,421)	(2,012)	(9,433)	1,361
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		94,206	3,533	97,739	96,378
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>86,785</u>	<u>1,521</u>	<u>88,306</u>	<u>97,739</u>
<b>CONTINUING OPERATIONS</b>					
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 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	17	-	1,521	1,521	2,519
<b>CURRENT ASSETS</b>					
Debtors					
Cash at bank and in hand	18	10,328	-	10,328	7,580
		83,500	-	83,500	96,378
		<u>93,828</u>	-	<u>93,828</u>	<u>103,958</u>
<b>CREDITORS</b>					
Amounts falling due within one year	19	(7,043)	-	(7,043)	(8,738)
<b>NET CURRENT ASSETS</b>					
		<u>86,785</u>	-	<u>86,785</u>	<u>95,220</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>86,785</u>	1,521	<u>88,306</u>	<u>97,739</u>
<b>NET ASSETS</b>					
		<u>86,785</u>	<u>1,521</u>	<u>88,306</u>	<u>97,739</u>
<b>FUNDS</b>					
Unrestricted funds:	21				
General Fund				36,785	44,206
Closure & Shut Down Fund				50,000	50,000
				<u>86,785</u>	<u>94,206</u>
Restricted funds				1,521	3,533
<b>TOTAL FUNDS</b>				<u>88,306</u>	<u>97,739</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16.11.22 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 2022

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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.

#### 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:

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.



# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 2. ACCOUNTING POLICIES - continued

#### 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.

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 £856 (2021 - £813).

#### 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.

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 2. ACCOUNTING POLICIES - continued

#### Going concern

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

	2022	2021
Home Support donations	£	£
Transport donations	15,134	7,005
General individual donations	6,262	2,343
Barnstaple Town Council	16,181	23,835
Covid 19	-	4,038
National lottery	420	3,420
NDVS Training Project	-	10,000
	<u>6,000</u>	-
	<u>43,997</u>	<u>50,641</u>

### 4. OTHER TRADING ACTIVITIES

	2022	2021
Publications and Christmas Cards	£	£
	<u>15</u>	<u>20</u>

### 5. INVESTMENT INCOME

	2022	2021
Deposit interest	£	£
	<u>56</u>	<u>64</u>



# Age Concern Barnstaple and District Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 6. INCOME FROM CHARITABLE ACTIVITIES

	2022 Charitable activities £	2021 Total activities £
DCC Home Support Contract Time For You	25,499	25,499
	3,030	3,050
	<u>28,529</u>	<u>28,549</u>

## 7. OTHER INCOME

	2022 £	2021 £
Other income	-	2,640
	<u>-</u>	<u>2,640</u>

## 8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Charitable activities	51,096	30,934	82,030
	<u>51,096</u>	<u>30,934</u>	<u>82,030</u>

## 9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	24,868	22,605
General expenses	564	4,366
Rent and rates	8,048	8,177
Light and heat	1,092	855
Insurance	1,268	1,195
Telephone and computers	2,345	2,857
Printing, postage, stationery and photocopying	1,546	1,637
Trustees' expenses	938	920
Volunteer expenses	6,088	3,858
Staff expenses	272	212
Advertising and fundraising	368	1,070
Unspent grant returned	2,042	-
Depreciation	1,657	1,438
	<u>51,096</u>	<u>49,190</u>

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 10. SUPPORT COSTS

	Human resources £	Governance costs £	Totals £
Charitable activities	<u>25,802</u>	<u>5,132</u>	<u>30,934</u>

### 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### 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 £938 (2021 - £920) during the year and these were claimed by 3 (2021 - 3) trustees.

These payments were only claimed in the respective Trustees' capacities as volunteers.

### 12. STAFF COSTS

	2022 £	2021 £
Wages and salaries	49,814	47,594
Other pension costs	856	813
	<u>50,670</u>	<u>48,407</u>

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

	2022	2021
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.

**Age Concern Barnstaple and District Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	37,221	13,420	50,641
Charitable activities	28,549	-	28,549
Other trading activities	20	-	20
Investment income	64	-	64
Other income	2,640	-	2,640
<b>Total</b>	<u>68,494</u>	<u>13,420</u>	<u>81,914</u>
<b>EXPENDITURE ON</b>			
Charitable activities	66,156	14,397	80,553
Charitable activities	2,338	(977)	1,361
<b>NET INCOME/(EXPENDITURE)</b>	<u>(2,255)</u>	<u>2,255</u>	<u>-</u>
Transfers between funds	83	1,278	1,361
Net movement in funds			
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	94,123	2,255	96,378
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>94,206</u>	<u>3,533</u>	<u>97,739</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 (2021 - £25,802).

**15. ROLE OF VOLUNTEERS**

Volunteers collectively give approximately two hundred hours of community service each week to the charity. This equates to over ten thousand hours in the year ended 31 March 2022.

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 16. INDEPENDENT EXAMINERS FEES

The Independent Examiner's fees for the year totalled £5,132 (2021 - £5,481). This comprised Independent Examination fees of £600 (2021 - £600) and other services of £4,532 (2021 - £4,881).

### 17. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021			
Additions	18,077	6,120	24,197
Disposals	-	659	659
	-	(1,807)	(1,807)
At 31 March 2022	<u>18,077</u>	<u>4,972</u>	<u>23,049</u>
<b>DEPRECIATION</b>			
At 1 April 2021			
Charge for year	18,077	3,601	21,678
Eliminated on disposal	-	1,657	1,657
	-	(1,807)	(1,807)
At 31 March 2022	<u>18,077</u>	<u>3,451</u>	<u>21,528</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	-	1,521	1,521
At 31 March 2021	-	2,519	2,519

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

	2022 £	2021 £
Other debtors	10,289	6,876
Prepayments and accrued income	39	704
	<u>10,328</u>	<u>7,580</u>

# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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

	2022	2021
	£	£
Taxation and social security	-	2,242
Other creditors	7,043	6,496
	<u>7,043</u>	<u>8,738</u>

### 20. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	-	297
	<u>-</u>	<u>297</u>

### 21. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At
	£	£	£	31.3.22
				£
<b>Unrestricted funds</b>				
General Fund	44,206	(4,992)	(2,429)	36,785
Closure & Shut Down Fund	50,000	-	-	50,000
	<u>94,206</u>	<u>(4,992)</u>	<u>(2,429)</u>	<u>86,785</u>
<b>Restricted funds</b>				
Covid 19	169	(426)	351	94
National Lottery	3,364	(4,015)	2,078	1,427
	<u>3,533</u>	<u>(4,441)</u>	<u>2,429</u>	<u>1,521</u>
<b>TOTAL FUNDS</b>	<u>97,739</u>	<u>(9,433)</u>	<u>-</u>	<u>88,306</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	72,217	(77,209)	(4,992)
<b>Restricted funds</b>			
Covid 19	380	(806)	(426)
National Lottery	-	(4,015)	(4,015)
	<u>380</u>	<u>(4,821)</u>	<u>(4,441)</u>
<b>TOTAL FUNDS</b>	<u>72,597</u>	<u>(82,030)</u>	<u>(9,433)</u>



# Age Concern Barnstaple and District Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2022

### 21. MOVEMENT IN FUNDS - continued

#### Comparatives for 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>

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	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>

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

**Age Concern Barnstaple and District  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

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**21. MOVEMENT IN FUNDS - continued**

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.

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.

**22. RELATED PARTY DISCLOSURES**

There were no disclosable related party transactions for the year ended 31 March 2022 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 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Home Support donations	15,134	7,005
Transport donations	6,262	2,343
General individual donations	16,181	23,835
Barnstaple Town Council	-	4,038
Covid 19	420	3,420
National lottery	-	10,000
NDVS Training Project	6,000	-
	<u>43,997</u>	<u>50,641</u>
<b>Other trading activities</b>		
Publications and Christmas Cards	15	20
<b>Investment income</b>		
Deposit interest	56	64
<b>Charitable activities</b>		
DCC Home Support Contract	25,499	25,499
Time For You	3,030	3,050
	<u>28,529</u>	<u>28,549</u>
<b>Other income</b>		
Other income	-	2,640
	<u>72,597</u>	<u>81,914</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries	24,708	22,488
Pensions	160	117
General expenses	564	4,366
Rent and rates	8,048	8,177
Light and heat	1,092	855
Insurance	1,268	1,195
Telephone and computers	2,345	2,857
Printing, postage, stationery and photocopying	1,546	1,637
Trustees' expenses	938	920
Volunteer expenses	6,088	3,858
Staff expenses	272	212
Carried forward	47,029	46,682

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 2022

	2022	2021
	£	£
<b>Charitable activities</b>		
Brought forward		
Advertising and fundraising	47,029	46,682
Unspent grant returned	368	1,070
Fixtures and fittings depreciation	2,042	-
	1,657	1,438
	<u>51,096</u>	<u>49,190</u>
<b>Support costs</b>		
<b>Human resources</b>		
Salaries	25,106	25,106
Pensions	696	696
	<u>25,802</u>	<u>25,802</u>
<b>Governance costs</b>		
Sundry governance costs	-	80
Accountancy fees	4,532	4,881
Independent examiner's fees	600	600
	<u>5,132</u>	<u>5,561</u>
<b>Total resources expended</b>	<u>82,030</u>	<u>80,553</u>
<b>Net (expenditure)/income</b>	<u>(9,433)</u>	<u>1,361</u>