

REGISTERED COMPANY NUMBER: 06695518 (England and Wales)
REGISTERED CHARITY NUMBER: 1127168

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2014
for
Age UK East Grinstead & District Limited
Trading as
Age UK East Grinstead & District**

Alexandra Durrant chartered accountants
10A-12A High Street
East Grinstead
West Sussex
RH19 3AW

Age UK East Grinstead & District Limited

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for the Year Ended 31 March 2014**

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Age UK East Grinstead & District Limited

Report of the Trustees for the Year Ended 31 March 2014

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06695518 (England and Wales)

Registered Charity number

1127168

Registered office

Swan Mead Day Centre
Queens Road
East Grinstead
West Sussex
RH19 1BE

Trustees

D J Capel	
V Hunt	- resigned 14.11.13
Mrs F J Oliver	
Mrs M Taylor	- resigned 27.8.13
C A Lord	- resigned 14.11.13
Mrs J L Crome	- resigned 3.2.14
M Meredith	- resigned 13.9.13
A Rengger	
D Favor	- resigned 13.9.13
M Pearce	- appointed 2.12.13
J H Bowers	- appointed 24.6.13

Company Secretary

J H Bowers

Independent examiner

Alexandra Durrant chartered accountants
10A-12A High Street
East Grinstead
West Sussex
RH19 3AW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Age UK East Grinstead & District was registered as a company limited by guarantee on 8 September 2008. Age Concern East Grinstead was originally established on 27 October 1950 and registered as a charity on 18 February 1972. The assets of the original unincorporated association were transferred into a company limited by guarantee on 1 October 2009.

Age UK East Grinstead & District is governed by the Age Concern Federation Gold Memorandum and Articles of Association.

**Report of the Trustees
for the Year Ended 31 March 2014**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are recruited and appointed by existing trustees. Their appointment is confirmed at the following annual general meeting.

Organisational structure

The charity has an executive committee consisting of six trustees and representatives of the local funding authorities, who meet at least six times a year. The trustees come from a variety of backgrounds relevant to the work of the charity and are responsible for the overall management and control of the charity.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to promote the relief of older people in any manner deemed by law to be charitable in and around East Grinstead.

Significant activities

The charity provides three main services:-

i) An activity centre for older people who are independent to low need - where individuals are able to meet in a social environment and can enjoy a two course lunch and participate in a variety of activities and services that are available throughout the week. Activities include zumba, quizzes, exercise classes, computer lessons and Tai Chi. During the year 3,011 lunches were served at Swan Mead activity centre, and there were many members' outings and trips with 621 participations. Grants of £51,251 were received from Mid Sussex District Council and West Sussex County Council towards the provision of the activity centre and associated services. The remaining costs of £47,579 were funded by donations for the purpose and the charity's unrestricted funds.

ii) A Saturday Respite service is provided on the 2nd and 4th Saturday in each month throughout the year, for persons living with dementia so that their carers could enjoy a well-earned break from their caring duties. There were 214 attendances during the year. Funding of £20,000 was received from West Sussex County Council's Special Carers' Grant for this purpose, with the balance of the total costs of £4,126 being funded out of donations for the purpose and the charity's unrestricted funds.

iii) The Help at Home Mid Sussex service that was taken over by Age UK East Grinstead & District in 2009 has proved to be a valuable service for older people across Mid Sussex. The income generated by the service was insufficient to cover total costs of £64,698 with the balance of £11,376 being funded by the charity's unrestricted funds.

FINANCIAL REVIEW

Reserves policy

The charity is in the process of developing its reserves policy.

Age UK East Grinstead & District Limited

**Report of the Trustees
for the Year Ended 31 March 2014**

FINANCIAL REVIEW

Total income £200,932

Gross surplus £48,527

Support costs £53,983

Net operating deficit £5,456.

The net deficit comprised a surplus on restricted funds of £3,667 and a deficit on unrestricted funds of £9,123. This arose primarily due to the reduction in the area of operation of the Help at Home service, which resulted in a loss of income of over £12,000.

Unrestricted reserves were £73,349 at 31 March 2014, of which £70,203 comprised bank and cash balances. Of the unrestricted reserves, £46,294 has been set aside by the Trustees as designated for various purposes as set out in Note 17 to the financial statements. The remaining £27,055 are general funds, of which £23,909 is bank and cash balances.

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission guidance on public benefit. The services provided by Age UK East Grinstead and District have been shown to improve the mental and physical health of older people, and to delay the onset of dementia, and therefore the trustees consider these services to be for the public benefit.

ON BEHALF OF THE BOARD :

.....
A Rengger - Trustee

Date:

**Independent Examiner's Report to the Trustees of
Age UK East Grinstead & District Limited**

I report on the accounts for the year ended 31 March 2014 set out on pages five to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 the 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 statements 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 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

Alexandra Durrant chartered accountants
10A-12A High Street
East Grinstead
West Sussex
RH19 3AW

Date:

Age UK East Grinstead & District Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2014**

	Notes	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	13,309	78,896	92,205	85,559
Activities for generating funds	3	7,688	-	7,688	12,576
Investment income	4	168	-	168	166
Incoming resources from charitable activities					
Help at Home	5	53,322	-	53,322	61,543
Swan Mead Centre		40,263	-	40,263	43,440
Saturday Respite Club		7,286	-	7,286	-
Total incoming resources		122,036	78,896	200,932	203,284
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	6	7,919	-	7,919	6,441
Charitable activities					
Help at Home	7	64,698	-	64,698	55,139
Swan Mead Centre		46,184	52,646	98,830	100,669
Saturday Respite Club		2,053	22,073	24,126	15,284
Governance costs	9	10,815	-	10,815	7,241
Total resources expended		131,669	74,719	206,388	184,774
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS					
		(9,633)	4,177	(5,456)	18,510
Gross transfers between funds	17	510	(510)	-	-
Net income/(expenditure) for the year		(9,123)	3,667	(5,456)	18,510
RECONCILIATION OF FUNDS					
Total funds brought forward		82,472	633	83,105	64,595
TOTAL FUNDS CARRIED FORWARD		73,349	4,300	77,649	83,105

The notes form part of these financial statements

Age UK East Grinstead & District Limited

**Balance Sheet
At 31 March 2014**

	Notes	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
FIXED ASSETS					
Tangible assets	13	3,248	-	3,248	3,787
CURRENT ASSETS					
Debtors	14	8,048	-	8,048	5,292
Cash at bank and in hand		70,203	4,300	74,503	77,296
		<u>78,251</u>	<u>4,300</u>	<u>82,551</u>	<u>82,588</u>
CREDITORS					
Amounts falling due within one year	15	(8,150)	-	(8,150)	(3,270)
		<u>70,101</u>	<u>4,300</u>	<u>74,401</u>	<u>79,318</u>
NET CURRENT ASSETS					
		<u>73,349</u>	<u>4,300</u>	<u>77,649</u>	<u>83,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>73,349</u>	<u>4,300</u>	<u>77,649</u>	<u>83,105</u>
NET ASSETS					
		<u><u>73,349</u></u>	<u><u>4,300</u></u>	<u><u>77,649</u></u>	<u><u>83,105</u></u>
FUNDS					
	17				
Unrestricted funds				73,349	82,472
Restricted funds				4,300	633
				<u>77,649</u>	<u>83,105</u>
TOTAL FUNDS					
				<u><u>77,649</u></u>	<u><u>83,105</u></u>

The notes form part of these financial statements

Age UK East Grinstead & District Limited

Balance Sheet - continued

At 31 March 2014

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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

.....
A Rengger -Trustee

Age UK East Grinstead & District Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2014

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. VOLUNTARY INCOME

	2014	2013
	£	£
Donations	6,346	6,003
Grants	83,051	76,266
Membership fees	2,808	3,290
	<u>92,205</u>	<u>85,559</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2014	2013
	£	£
Fundraising events	7,156	6,029
Management fees	-	6,049
Other income	532	498
	<u>7,688</u>	<u>12,576</u>

4. INVESTMENT INCOME

	2014	2013
	£	£
Deposit account interest	<u>168</u>	<u>166</u>

Age UK East Grinstead & District Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2014

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		2014	2013
	Activity	£	£
Domiciliary service income	Help at Home	53,322	61,543
Food & refreshments	Swan Mead Centre	18,600	26,615
Outings & entertainment	Swan Mead Centre	21,663	16,825
Saturday Respite charges	Saturday Respite Club	7,286	-
		<u>100,871</u>	<u>104,983</u>

6. COSTS OF GENERATING VOLUNTARY INCOME

	2014	2013
	£	£
Other fundraising costs	4,787	2,614
Support costs	3,132	3,827
	<u>7,919</u>	<u>6,441</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Help at Home	53,427	11,271	64,698
Swan Mead Centre	70,346	28,484	98,830
Saturday Respite Club	15,938	8,188	24,126
	<u>139,711</u>	<u>47,943</u>	<u>187,654</u>

8. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Costs of generating voluntary income	3,009	123	3,132
Governance costs	3,012	154	3,166
Help at Home	8,232	3,039	11,271
Swan Mead Centre	17,053	11,431	28,484
Saturday Respite Club	7,477	711	8,188
	<u>38,783</u>	<u>15,458</u>	<u>54,241</u>

Age UK East Grinstead & District Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2014

9. GOVERNANCE COSTS

	2014	2013
	£	£
AGM	468	-
Accountancy	1,159	1,398
Subscriptions	522	390
Legal fees	3,845	426
Advertising	455	-
Independent examination	1,200	1,200
Support costs	3,166	3,827
	<u>10,815</u>	<u>7,241</u>

10. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2014	2013
	£	£
Independent examination	1,200	1,200
Depreciation - owned assets	1,049	947
Other operating leases	4,725	-
	<u>7,974</u>	<u>3,154</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2014 nor for the year ended 31 March 2013 .

12. STAFF COSTS

	2014	2013
	£	£
Wages and salaries	123,555	117,628
Social security costs	4,164	3,635
Other pension costs	-	1,034
	<u>127,719</u>	<u>122,297</u>

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

2014	2013
18	22
<u>18</u>	<u>22</u>

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

Age UK East Grinstead & District Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2014

13. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2013	4,734
Additions	510
	<hr/>
At 31 March 2014	5,244
	<hr/>
DEPRECIATION	
At 1 April 2013	947
Charge for year	1,049
	<hr/>
At 31 March 2014	1,996
	<hr/>
NET BOOK VALUE	
At 31 March 2014	3,248
	<hr/> <hr/>
At 31 March 2013	3,787
	<hr/> <hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Trade debtors	4,320	5,124
Other debtors	3,728	168
	<hr/>	<hr/>
	8,048	5,292
	<hr/> <hr/>	<hr/> <hr/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Trade creditors	3,804	-
Taxation and social security	1,569	-
Other creditors	2,777	3,270
	<hr/>	<hr/>
	8,150	3,270
	<hr/> <hr/>	<hr/> <hr/>

Age UK East Grinstead & District Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2014

16. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2014 £	2013 £
Expiring:		
Between one and five years	<u>5,359</u>	<u>5,253</u>

17. MOVEMENT IN FUNDS

	At 1.4.13 £	Net movement in funds £	Transfers between funds £	At 31.3.14 £
Unrestricted funds				
General fund	36,178	(9,633)	510	27,055
Repairs & Renewals of Furniture & Fittings	6,957	-	-	6,957
Swan Mead Maintenance & Alterations	3,877	-	-	3,877
Replacement of Kitchen Equipment	7,118	-	-	7,118
Replacement of Laundry Equipment	940	-	-	940
Staff Sickness & Redundancy	11,352	-	-	11,352
Equipment for New Premises	16,050	-	-	16,050
	<u>82,472</u>	<u>(9,633)</u>	<u>510</u>	<u>73,349</u>
Restricted funds				
WSCC Winter Isolation Project	633	(633)	-	-
MSDC OP Conference Jun-14	-	300	-	300
Lions - donation for equipment	-	510	(510)	-
Renewal of service handbook, policies & business plan	-	4,000	-	4,000
	<u>633</u>	<u>4,177</u>	<u>(510)</u>	<u>4,300</u>
TOTAL FUNDS	<u>83,105</u>	<u>(5,456)</u>	<u>-</u>	<u>77,649</u>

Age UK East Grinstead & District Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2014

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,036	(131,669)	(9,633)
Restricted funds			
Dementia Support	22,073	(22,073)	-
Day Services	48,750	(48,750)	-
WSSC Winter Isolation Project	2,500	(3,133)	(633)
Rotary - to purchase a tablet	150	(150)	-
MSDC OP Conference Jun-14	300	-	300
Lions - donation for equipment	873	(363)	510
Donation towards costs of Christmas Party 2013	250	(250)	-
Renewal of service handbook, policies & business plan	4,000	-	4,000
	<u>78,896</u>	<u>(74,719)</u>	<u>4,177</u>
TOTAL FUNDS	<u>200,932</u>	<u>(206,388)</u>	<u>(5,456)</u>

Day Services

Funding is received from West Sussex County Council and Mid Sussex District Council for provision of an activity centre for older people. The actual costs of the service are more than the grant, so the deficit is funded from general funds.

Dementia Support

Funding is received from West Sussex County Council for the Saturday Respite service. The actual costs of the service are more than the grant, so the deficit is funded from general funds.

WSSC Winter Isolation Project

Grant received to run a project around supporting elderly people in extreme winter weather.

Other restricted donations include £873 from **Lions** and £150 from **Rotary** to fund purchases of office and kitchen equipment, and £250 towards the cost of the 2013 **Christmas party**. In addition £300 has been received from MSDC towards the cost of **OP Conference** in June 2014.

Equipment purchased with the Lions donation included a fridge for £510 which has now been capitalised in the unrestricted balance sheet. An equivalent amount has therefore been transferred from the Lions fund to general funds to cover this purchase.

Age UK East Grinstead & District Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2014

	2014 £	2013 £
INCOMING RESOURCES		
Voluntary income		
Donations	6,346	6,003
Grants	83,051	76,266
Membership fees	2,808	3,290
	<hr/>	<hr/>
	92,205	85,559
Activities for generating funds		
Fundraising events	7,156	6,029
Management fees	-	6,049
Other income	532	498
	<hr/>	<hr/>
	7,688	12,576
Investment income		
Deposit account interest	168	166
Incoming resources from charitable activities		
Domiciliary service income	53,322	61,543
Food & refreshments	18,600	26,615
Outings & entertainment	21,663	16,825
Saturday Respite charges	7,286	-
	<hr/>	<hr/>
	100,871	104,983
Total incoming resources	<hr/>	<hr/>
	200,932	203,284
RESOURCES EXPENDED		
Costs of generating voluntary income		
Other fundraising costs	4,787	2,614
Charitable activities		
Wages	84,496	80,028
Social security	1,310	739
Rent	4,725	-
Rates and water	757	5,316
Insurance	1,581	1,506
Light and heat	3,632	4,253
Sundries	22	1,258
Other premises expenses	1,927	1,450
Food & catering costs	12,472	11,991
Transport	5,335	4,362
Carried forward	116,257	110,903

This page does not form part of the statutory financial statements

Age UK East Grinstead & District Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2014

	2014 £	2013 £
Charitable activities		
Brought forward	116,257	110,903
Cost of outings	21,923	15,031
Vehicle running costs	-	166
Training	482	2,540
Plant and machinery	1,049	947
	<hr/>	<hr/>
	139,711	129,587
Governance costs		
AGM	468	-
Accountancy	1,159	1,398
Subscriptions	522	390
Legal fees	3,845	426
Advertising	455	-
Independent examination	1,200	1,200
	<hr/>	<hr/>
	7,649	3,414
Support costs		
Management		
Wages	25,319	37,600
Social security	2,432	2,896
Pensions	-	1,034
Property costs	258	-
Advertising	426	-
General expenses	9,992	7,629
Training	356	-
	<hr/>	<hr/>
	38,783	49,159
Finance		
Wages	13,740	-
Social security	422	-
Bank charges	1,296	-
	<hr/>	<hr/>
	15,458	-
Total resources expended	<hr/>	<hr/>
	206,388	184,774
Net (expenditure)/income	<hr/>	<hr/>
	<u>(5,456)</u>	<u>18,510</u>

This page does not form part of the statutory financial statements