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**AGE CONCERN WILTSHIRE**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST MARCH 2008**

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**AGE CONCERN WILTSHIRE**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2008**

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**AGE CONCERN WILTSHIRE**  
**REPORT OF THE DIRECTORS AND TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2008**

The Trustees, who are directors for the purposes of Company Law, present herewith their report and the audited accounts of the company which have been prepared in accordance with the Statement of Recommended Practice – Accounting & Reporting by Charities and in accordance with the special provisions of part V11 of the Companies Act 1985 relating to small entities

**Reference and Administrative Details of the Charity, its Trustees and Advisers**

**Registered Office:** Age Concern Wiltshire  
 13 Market Place  
 Devizes  
 Wiltshire SN10 1HT

**Board of Trustees and Directors:** David Evans, Chair  
 Keith Martindale, Vice Chair  
 Philip Evans, Hon Treasurer (Until 31 8 07)  
 Kevin Wren, Hon Treasurer (18 9 07 to 27 2 08)  
 David Line, Vice Chair (Acting Hon Treasurer from 27 2 08)  
 John Laidlaw (Until 5 9 07)  
 Jean Collens  
 Ian Deane (Until 31 3 08)  
 Rod Hutchen  
 Louise Elkington  
 Michael Hawkins (Until 20 11 07)  
 Keith Wallace (From 6 3 08)  
 Deborah Baillie (From 6 3 08)

**Director and  
 Company Secretary:** Liddy Davidson

**Auditors:** David Owen and Co  
 17 Market Place  
 Devizes  
 Wiltshire SN10 1BA

**Bankers:** Lloyds TSB Bank plc  
 38 Market Place  
 Devizes  
 Wiltshire SN10 1JD

**Solicitors:** Wansbroughs  
 Northgate Street  
 Devizes  
 Wiltshire SN10 1JX

**Company Limited by Guarantee  
 Registered in Cardiff No:** 2121174

**Registered Charity Number:** 800912

**AGE CONCERN WILTSHIRE**  
**REPORT OF THE DIRECTORS AND TRUSTEES - CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2008**

**Governing Document**

The company, which is limited by guarantee, is also a registered charity. The affairs of the charitable company are governed by its Memorandum and Articles of Association.

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of a winding up.

**Recruitment and Appointment of Trustees**

Vacancies for Trustees are advertised and applicants are interviewed, selected and references taken up including CRB checks being made. The agreement of the Board is obtained before appointment. Trustees are normally appointed at the AGM to serve for three years in rotation. The period can be less if an appointment is made to fill a vacancy following a resignation.

**Induction and Training of Trustees**

On appointment, Trustees are invited to organisational induction training and are given ongoing support from fellow Trustees and the Company Secretary. External training is used where relevant, together with appropriate publications (e.g. Charity Commission). The Board allocates an annual training budget.

**Organisational Structure**

The Board of Trustees meets at least four-monthly where it considers, and if in agreement, ratifies recommendations made by subcommittees and any relevant working groups. Day to day operational decisions are delegated to the Director of Age Concern Wiltshire who is line managed by the Chairperson of the Board.

**Dividends**

The company's Memorandum and Articles of Association and its charitable status do not permit the payment of a dividend.

**Charitable Status**

The company's income from charitable activities is exempt from taxation under Section 505, Income and Corporation Taxes Act 1988.

**Principal Activities**

Age Concern Wiltshire strives to respect and value diversity in everything it does. The principal activities of the company are to promote the welfare of older people in and around the county of Wiltshire with service delivery primarily in the Kennet, North Wiltshire and West Wiltshire Districts.

Age Concern Wiltshire is a member of Age Concern, the federation and works to address its five core functions:

- 1 Direct services for older people
- 2 Information and advice
- 3 Public education and campaigning
- 4 Innovation and research
- 5 Partnership with other organisations

Age Concern Wiltshire is required to meet the federation's quality standards (Quality Counts) and fulfils the requirements of the core functions under a general service agreement with Wiltshire County Council and Wiltshire NHS Primary Care Trust.

**AGE CONCERN WILTSHIRE**  
**REPORT OF THE DIRECTORS AND TRUSTEES - CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2008**

Activities carried out with our unrestricted funds included

- Telephone and "drop in" support and advice
- Information tailored to older people's needs, including one to one casework, support and benefits advice
- Advice and support for independent, community-based day centres and luncheon clubs
- Befriending of individual older people to reduce isolation and increase social inclusion in Kennet and West Wiltshire, with office bases in Marlborough and Trowbridge
- Advice and support for older people's groups and organisations
- Partnership in joint planning, community safety, health promotion and federal activities
- Public education and campaigning
- Referrals for gardening work using volunteers
- Local Traders scheme which provides contacts for a range of commercial services delivered in the community
- Small grants to individuals and groups in need
- Research to underpin the development of new services to support older people
- Bids for funding to set up new projects and extend existing services including, information and advice (including care advice and home visiting), befriending, exercise and healthy living

Activities carried out with our restricted funds included

- Low cost housework support for older people needing help to live independently
- Befriending service in North Wiltshire from an office base in Chippenham, using Big Lottery funding to reduce isolation and increase social inclusion
- Community and home safety projects to raise awareness and reduce the number of victims of bogus callers and distraction burglaries
- Care advice to people who are self-funding
- Home Visits to people with complex advice needs
- Promotion of activity to over 50s as a member of the Fit Together multi-agency project encouraging more people of all ages to be more active

**Review of Operations**

The Directors and Trustees' report total income of £662,299 (2007 - £659,104) and total expenditure of £664,502 (2007 - £635,846) Unrestricted and restricted fund balances being carried forward to the next financial year total £400,307 (2007 - £402,510)

Our jointly funded three year service agreement which provides our core funding ran until 31 March 2008 Core funds have continued to be used to recruit, train and support volunteers

Small grants have been paid to individuals and groups in need

During the year ACW has been supported by 180 volunteers and unpaid helpers working alongside staff across its services, contributing a total of 12,210 hours of volunteer time to support service delivery Our three befriending services with the support of teams of committed volunteers continue to deliver much needed individual support across the three districts of Kennet, North and West Wiltshire Volunteers have also been used within the information and advice service to help many older people access the help they need and gain increased entitlement to benefit income In addition, community safety, gardening, office administration, marketing and income generation have all benefited from time given freely by volunteers and the invaluable support of our 10 volunteer trustees ensures good governance of the charity

**AGE CONCERN WILTSHIRE**  
**REPORT OF THE DIRECTORS AND TRUSTEES - CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2008**

Over the year support has been given to 44 community day centres and lunch clubs, who in turn have supported more than 1,249 older people each week under our contract with Wiltshire County Council. The "Home Support" scheme supported 140 older people in Kennet, North and West Wiltshire with a subsidised housework service and appropriate independent advice to enable them to remain living independently. Demand for our gardening service has continued to grow apace and with funding from DEFRA our gardeners provided 854 hours of gardening support to 62 older people, of whom 19 were actively involved alongside the gardeners.

In partnership with Age Concern England, we continued to operate a charity shop in Chippenham. A further shop opened in Westbury in November 2007. The aim of the shops is to provide low priced goods to local people and be a source of unrestricted income to ACW. This year's profits have improved considerably and ACW has received net income during the year of £10,303. Insurance and other products continue to be provided as a service for older people, and as a source of trading commission for ACW which increased substantially during the year. We made a number of grants to individuals in need and helped others by making or supporting grant applications on their behalf.

ACW continued to build on the successful work with its partners to raise awareness of safety issues and in particular around prevention of distraction burglaries. The "Local Traders' scheme" continues to be a successful addition to the wide range of information and advice already on offer.

Fundraising activities – ACW has employed a part-time trust fundraiser and a part-time community fundraiser to undertake income generation activities during the year, with the aim of raising unrestricted income.

Two new projects were set up during the year with funding from grant making trusts to extend the information and advice available to older people. The Care Advice project is specifically for those people who are funding their own care, in the community or in a residential setting, and the home visiting project for people in rural areas who are not able to access our advice in Devizes in person or on the phone.

A new 'Fit Together' project promoting activity to over 50s (together with other age groups) was established with Sport England funding towards the end of the financial year and early achievements included the training of 7 new Extend exercise tutors and the setting up of a new Tai Chi class in Wootton Bassett.

### **Reserves**

The organisation's Reserves Policy states that "*Age Concern Wiltshire's Reserves Policy is to maintain a minimum level of reserves of approximately 50% of annual income funds (not including restricted funds)*". This policy had been achieved at the Balance Sheet date and is established to enable Age Concern Wiltshire to discharge all financial and pension liabilities in the event of closure. A copy of the policy is available from our main office.

### **Accounting Policies**

There were no changes made to the accounting policies during the year.

### **Future Development**

As previously mentioned, the general service level agreement with our joint funders (now the new Wiltshire PCT and Wiltshire County Council) has two further years to run from 1 April 2008. However, we have not succeeded with a follow on bid to the Big Lottery Fund to support our befriending services across the county. As a result trustees have agreed to fund our existing befriending services as well as nailcare and gardening to 1 October 2008 whilst we re-structure the organisation, but also continue to seek new funding.

**AGE CONCERN WILTSHIRE**  
**REPORT OF THE DIRECTORS AND TRUSTEES – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2008**

Wiltshire County Council has extended its contract for a further two years for support and development of Community Day Centres and Luncheon Clubs in North and West Wiltshire, and Kennet Districts until 31 March 2010

Wiltshire County Council has confirmed they will continue the subsidised Home Support scheme until 31 March 2010

Quality Standards are a requirement for membership of Age Concern, the federation, and work will continue to develop and review human resources policies and procedures, service strategies and guidelines for all activities. Recruitment of volunteers will continue together with a rolling programme of induction, training and support, to maintain and expand the number and range of office and community based volunteers

ACW will continue to discuss future funding with its partners and the Trustees will continue to review its services and financial position to ensure that the organisation's service users receive high quality and cost effective support

**Risk Review**

The Trustees have conducted a review of the major risks to which the Charity might be exposed and systems have or are being established to prevent and mitigate these risks

**Trustees' Responsibility for the Financial Statements**

Company law 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 company and of the income and expenditure of the company for that period. In preparing those statements, the Trustees are required to

- Select suitable accounting policies and apply them consistently
- 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 company will continue to operate

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985 and the Charities Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

**Disclosure of Information to Auditors**

The Trustees have confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditors are unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information

**Auditors**

A resolution to reappoint the auditors, David Owen & Co, will be proposed at the Annual General Meeting on 29 October 2008

Approved by the Board of Trustees on 11 August 2008 and signed on its behalf by

  
 David Evans (Chairperson)

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
AGE CONCERN WILTSHIRE**

We have audited the financial statements of Age Concern Wiltshire for the year ended 31st March 2008, which comprise the Statement of Financial Activities, the Balance Sheet and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007). This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, for our audit work, for this report or for the opinions we have formed.

**Respective Responsibilities of Directors and Auditors**

As described in the Statement of Trustees' Responsibilities the charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees' Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charitable company is not disclosed.

We read other information contained in the Trustees' Report and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

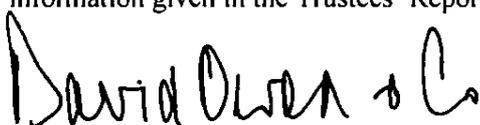
**Basis of Audit Opinion**

We conducted our audit in accordance with International Standards on auditing (UK and Ireland) issued by the Auditing Practices Board (APB). An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31st March 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 1985. The information given in the Trustees' Report is consistent with the financial statements.



17 Market Place  
Devizes  
Wiltshire, SN10 1BA

**DAVID OWEN AND CO**  
**Chartered Accountants and**  
**and Registered Auditors**

11 August 2008

**AGE CONCERN WILTSHIRE****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2008**

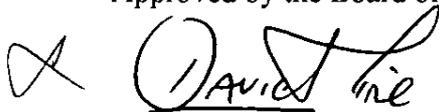
	Note	Unrestricted Funds £	Restricted Funds £	2008 Total £	2007 Total £
<b>INCOME AND EXPENDITURE ACCOUNT</b>					
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds:</b>					
<i>Voluntary Income</i>					
Donations and Gifts		10,926	340	11,266	15,222
Grants re Core Funding	2a	354,843	-	354,843	336,563
<i>Activities for Generating Funds</i>					
Trading Commission		21,126	-	21,126	17,365
Other Income	2b	53,312	-	53,312	55,712
<i>Investment Income</i>					
Bank Deposit Interest		26,888	-	26,888	22,623
<b>Incoming Resources From Charitable Activities:</b>					
Grants and Contracts re Provision of Services	2a	-	173,693	173,693	207,552
Other Income		-	21,171	21,171	4,067
<b>Total Incoming Resources</b>		<b>467,095</b>	<b>195,204</b>	<b>662,299</b>	<b>659,104</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
<i>Costs of generating voluntary income</i>		11,739	-	11,739	9,864
<i>Fundraising and trading costs</i>		62,291	-	62,291	43,013
<b>Charitable Activities</b>					
<i>Grants payable in furtherance of the Charity's objects</i>	5	2,444	878	3,322	1,596
<i>Cost of activities in furtherance of the Charity's objects and support costs</i>		338,790	219,374	558,164	554,092
<b>Governance Costs</b>	6	28,986	-	28,986	27,281
<b>Total Resources Expended</b>		<b>444,250</b>	<b>220,252</b>	<b>664,502</b>	<b>635,846</b>
Net Incoming/(Outgoing) Resources Before Transfers and Net Income (Expenditure) For The Year		22,845	(25,048)	(2,203)	23,258
Transfers between funds		(171)	171	-	-
Net Incoming/Outgoing Resources for Year and Net Movement in Funds		22,674	(24,877)	(2,203)	23,258
<b>Balance Brought Forward on 1st April 2007</b>		<b>303,660</b>	<b>98,850</b>	<b>402,510</b>	<b>379,252</b>
<b>Balance Carried Forward at 31st March 2008</b>		<b>326,334</b>	<b>73,973</b>	<b>400,307</b>	<b>402,510</b>

**AGE CONCERN WILTSHIRE**  
**BALANCE SHEET AS AT 31ST MARCH 2008**

	Notes	2008 £	2007 £
<b>CURRENT ASSETS</b>			
Debtors	7	34,525	21,715
Short Term Deposits	8	350,000	400,000
Stock		504	1,744
Cash at Bank and in Hand		61,397	7,552
		<hr/>	<hr/>
		446,426	431,011
<b>CREDITORS – Amounts falling due within one year</b>			
	9	(46,119)	(28,501)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS/NET ASSETS</b>	11	<u>400,307</u>	<u>402,510</u>
<b>FUNDS</b>			
	12		
Unrestricted Funds			
General Fund		243,747	222,547
Designated Funds		82,587	81,113
		<hr/>	<hr/>
		326,334	303,660
Restricted Funds		73,973	98,850
		<hr/>	<hr/>
		<u>400,307</u>	<u>402,510</u>

These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies, and with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Approved by the Board of Trustees on 11 August 2008 and signed on their behalf by



David Line  
 (Acting Honorary Treasurer)

**AGE CONCERN WILTSHIRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008**

**1 ACCOUNTING POLICIES**

**(a) General**

The financial statements have been prepared under the historical cost convention. They have been prepared in accordance with the Companies Act 1985 and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practice (2005), and the Financial Reporting Standard for Smaller Entities (effective January 2007).

**(b) Fixed Assets**

Fixed assets costing in excess of £5,000 (per individual item) are capitalised. Office equipment will be written off over three years on a straight line basis.

**(c) Voluntary Income**

Voluntary income is received by way of donations, gifts and legacies and is included in full in the Statement of Financial Activities when received.

**(d) Grants**

Grants are recognised in full in the Statement of Financial Activities in the year to which they relate.

**(e) Restricted Funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

**(f) Unrestricted Funds**

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

**(g) Designated Fund**

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

**(h) Staff Costs and Overheads**

These represent the proportion of staff time spent on various activities as estimated by the Hon Treasurer and Director.

**(i) Resources Expended**

Resources expended are, where possible, allocated directly to expenditure headings. Otherwise they are allocated according to an estimate based on staff time attributed, as follows -

	%
Fundraising and Publicity	11.1
Cost of Activities and Support	84.5
Management and Administration	4.4
	100.0
	100.0

**(j) Pensions**

The Charity participates in the Age Concern England Retirement Benefits Scheme which, with effect from 1 October 2001, has a defined contribution section and a defined benefit section. The scheme is a multi-employer scheme as described by FRS17 – Retirement Benefits. The scheme is accounted for as if it were a defined contribution scheme, on the grounds that each employer is

**AGE CONCERN WILTSHIRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008**

unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis. The defined benefit section of the scheme will be closed during the year 2008/09 and all contributing Age Concerns will be required to make up its deficit over a ten year period.

The most recent full actuarial valuation was on 1<sup>st</sup> April 2007, and actuaries have subsequently updated figures to 31st March 2008.

Balance sheet results at	31 <sup>st</sup> March 2008	31 <sup>st</sup> March 2007
	£'000	£'000
Assets	37,936	38,682
Liabilities	45,194	52,023
Deficit	(7,258)	(13,341)

Age Concern Wiltshire will contribute £8,604 pa for 10 years. This figure could vary as a result of future actuarial valuations.

Pension contributions for the year to 31st March 2008, covering both sections of the scheme were, £22,370 (2007 £26,480).

Employer contributions to the scheme are 27.2% for the defined benefit section (2 employees), and 9% for the defined contribution section (5 employees).

There were no outstanding or prepaid contributions at Balance Sheet date.

No allowance has been made for any deferred tax as the employers are charitable organisations.

**2 INCOMING RESOURCES**

Includes

**2 a) GRANTS AND CONTRACTS RECEIVED**

	Unrestricted Funds	Restricted Funds	2008 Total	2007 Total
	£	£	£	£
Wiltshire County Council	149,258	57,235	206,493	189,416
WCC - Supporting People	3,124	-	3,124	3,231
- Social Enterprise (DEFRA)		49,474	49,474	42,988
Wiltshire PCT	198,261		198,261	-
Kennet & North Wiltshire PCT	-	-	-	143,502
West Wiltshire PCT	-	-	-	83,936
District, Town and Parish Councils	500	-	500	1,006
Wiltshire Police	-	-	-	2,000
Help the Aged	2,500		2,500	-
Big Lottery Fund	-	16,621	16,621	52,575
Community First	-	7,947	7,947	-
Great Western Enterprise Fund	-	-	-	2,119
Age Concern England	1,000	16,700	17,700	-
Wilts Tourism	200	-	200	-
West Wilts Housing Society	-	-	-	-
Creating Excellence	-	250	250	-
Balance Foundation	-	-	-	23,342
Community Foundation	-	1,885	1,885	-
Lloyds TSB Foundation	-	15,081	15,081	-
Tudor Trust	-	8,500	8,500	-
	<u>354,843</u>	<u>173,693</u>	<u>528,536</u>	<u>544,115</u>

**AGE CONCERN WILTSHIRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008**

2 b) **ACTIVITIES FOR GENERATING FUNDS – OTHER INCOME**

	2008	2007
	£	£
Project Management Fees	26,967	31,130
Share of Shop Profit (Chippenham & Westbury)	10,303	6,958
Trek Peru	-	3,165
Tesco Charity of the Year Award	-	5,417
South West Region Joint Income Share	3,500	3,795
Other	12,542	5,247
	<hr/>	<hr/>
	53,312	55,712
	<hr/> <hr/>	<hr/> <hr/>

3 **TOTAL RESOURCES EXPENDED**

	Salary Costs	Other Costs	2008 Total	2007 Total
	£	£	£	£
Grants Payable	-	3,322	3,322	1,596
Charity's Objects and Support Costs	361,751	196,413	558,164	554,092
Cost of Generating Voluntary Income	7,427	4,312	11,739	9,864
Fundraising & Trading Costs	45,351	16,940	62,291	43,013
Governance Costs	14,739	14,247	28,986	27,281
	<hr/>	<hr/>	<hr/>	<hr/>
	429,268	235,234	664,502	635,846
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 **EMPLOYMENT INFORMATION**

	2008	2007
	£	£
<b>Staff Costs</b>		
Salaries	377,838	342,611
National Insurance	29,060	22,989
Pension contributions	22,370	26,480
	<hr/>	<hr/>
	429,268	392,080
<b>Other Costs</b>		
Staff Travel	18,326	14,121
Staff Development and Training	3,221	2,672
	<hr/>	<hr/>
	450,815	408,873
	<hr/> <hr/>	<hr/> <hr/>

No employee received emoluments of more than £60,000

**AGE CONCERN WILTSHIRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008**

**Average Number Employed (Average 19.0 Full Time Equivalent from 6 full time and 22 part time staff)**

Direct Charitable	16 65	15 44
Fundraising and Publicity	1 84	1 59
Management and Administration	0 51	0 57
	19 00	17 60
	19 00	17 60

**5 GRANTS PAYABLE**

During the year 6 grants were made to individuals for the purposes of relieving financial hardship All were less than £1,000 each

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Grants to individuals	1,545	1,596
Grants to Groups	1,777	-
	3,322	1,596
	3,322	1,596

**6 GOVERNANCE OF CHARITY**

Trustees received no remuneration or honoraria Five trustees received travel expenses totalling £1,495

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Salaries and Office Costs	19,469	17,836
Legal Fees	67	398
Auditors Remuneration – Audit Fee	6,037	5,773
Trustees Recruitment	347	712
Trustees Meetings	183	124
Trustees Expenses	1,495	715
Trustee Training	32	141
AGM and Annual Report	1,356	1,582
	28,986	27,281
	28,986	27,281

**7 DEBTORS**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Trade Debtors	27,621	14,504
Other Debtors - Prepayments	6,904	7,211
	34,525	21,715
	34,525	21,715

**AGE CONCERN WILTSHIRE****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008****8 SHORT TERM DEPOSITS**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Charities Official Investment Fund (Deposit Account)	350,000	400,000
	<u>          </u>	<u>          </u>

**9 CURRENT LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Trade Creditors	16,973	15,981
Accruals and Deferred Income	29,146	12,520
(includes £10,500 received for 2008/09 per notes 12c and d)	<u>          </u>	<u>          </u>
	46,119	28,501
	<u>          </u>	<u>          </u>

**10 COMMITMENTS UNDER OPERATING LEASES**

	<b>2008</b>	<b>2007</b>
Amounts payable within the next year on operating leases		
Expiring after more than five years		
Premises	13,288	-
Expiring within one to five years		
Premises	5,750	17,650
	<u>          </u>	<u>          </u>
	19,038	17,650
	<u>          </u>	<u>          </u>

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund Balances as at 31st March 2008 are represented by			
Current Assets	339,970	106,456	446,426
Creditors Amounts falling due within one year	13,636	32,483	46,119
	<u>          </u>	<u>          </u>	<u>          </u>
Total Net Assets	326,334	73,973	400,307
	<u>          </u>	<u>          </u>	<u>          </u>

The balance of £73,973 in restricted funds relates to projects for which funds have been specifically allocated

**AGE CONCERN WILTSHIRE****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008 – CONTINUED****12 FUNDS**

The unrestricted funds of Age Concern Wiltshire include certain designated funds earmarked by the Trustees for particular purposes

<b>Unrestricted Funds</b>	<b>Note</b>	<b>Balance at Movement in Resources</b>			<b>Transfers Between Funds</b>	<b>Balance at 31st March 2008</b>
		<b>1st April 2007</b>	<b>Incoming</b>	<b>Outgoing</b>		
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Designated funds						
Repairs and Renewals Fund		21,356	-	-	-	21,356
Legacies and Special Purposes Fund		59,757	3,918	2,444	-	61,231
		<u>81,113</u>	<u>3,918</u>	<u>2,444</u>	<u>-</u>	<u>82,587</u>
General Fund		222,547	463,177	441,806	171	243,747
		<u>303,660</u>	<u>467,095</u>	<u>444,250</u>	<u>171</u>	<u>326,334</u>
<b>Restricted Funds</b>						
		<b>Balance at Movement in Resources</b>			<b>Transfers Between Funds</b>	<b>Balance at 31st March 2008</b>
		<b>1st April 2007</b>	<b>Incoming</b>	<b>Outgoing</b>		
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Legacies and Special Purposes Fund						
- Other Funds		4,386	340	878		3,848
Health Promotion		1,296	-	1,225		71
Wiltshire County Council						
- Home Support		14,035	51,236	54,166		11,105
- Social Enterprise (DEFRA)	c	10,532	60,162	51,709		18,985
Foot Care – Balance Foundation		32,792	10,483	30,966		12,309
Talk Teams Project	d	3,463	2,999	6,436		26
Trickster Project		5,361	-	5,101		260
Big Lottery						
- North Wilts Befriending		26,985	16,621	43,606		-
Care Advisor			24,585	7,165		17,420
Home Visiting			15,081	5,834		9,247
Fit Together (Activity 1)			7,947	7,947		-
Fit as a Fiddle (Activity 2)	a			1,681		(1,681)
Silver Surfer			2,500	343		2,157
Consultations	b		3,000	3,171	171	-
Needs Assessment			250	24		226
		<u>98,850</u>	<u>195,204</u>	<u>220,252</u>	<u>171</u>	<u>73,973</u>

**AGE CONCERN WILTSHIRE****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008 – CONTINUED**

- a Funding is being provided in arrears and will be received in 2008/2009
- b Consultations completed with £171 financed from General Fund
- c Further funding of £7,500 received in 2007/08 but carried forward to 2008/09 and not included above
- d Further funding of £3,000 received in 2007/08 but carried forward to 2008/09 and not included above

**13 RELATED PARTY TRANSACTIONS**

Various trustees and employees of Age Concern Wiltshire, have in their personal capacities, links with other organisations with whom Age Concern Wiltshire works in partnership or provides or receives funding

The trustees monitor these links and a register of declared interests is maintained to foster a policy of transparency. The trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the charity. Inspection of the register can be arranged by contacting the company secretary.

**14. EXPENDITURE BY ACTIVITY**

ACTIVITY	Staff & Volunteers	Support & Project Costs	Charity M'ment	Fundraising & Publicity	Totals	Restricted Funds	Unrestricted ACW/Core
Charity Management	16,400	12,586	(28,986)	-	-		
Support Grants	352	3,412	26	10	3,800	878	2,922
Social Enterprise	49,419	12,755	3,135	1,254	66,563	51,709	14,854
Community Services	89,403	77,576	6,653	2,627	176,259	85,132	91,127
Health Promotion	-	1,225	-	-	1,225	1,225	-
Westlea Advocacy	170	2,000	-	-	2,170	-	2,170
Activity 1 (FT)	6,997	4,271	437	172	11,877	7,947	3,930
Activity 1 (FAAF)	-	1,681	-	-	1,681	1,681	-
Consultations	1,269	1,627	-	-	2,896	3,171	(275)
West Wilts Befriending	39,137	13,598	2,616	1,033	56,384	-	56,384
North Wilts Befriending	40,877	11,001	2,852	1,126	55,856	43,606	12,250
Kennet Befriending	36,434	11,473	2,569	1,014	51,490	-	51,490
Information & Advice	40,461	11,387	2,770	1,094	55,712	-	55,712
Care Advisor	7,253	3,142	526	408	11,329	7,165	4,164
Home Visiting	3,178	2,535	274	108	6,095	5,834	261
Public Education & Campaigning (inc Community Safety)	11,895	8,970	761	301	21,927	11,537	10,390
Research & Developments	34,276	6,093	1,733	684	42,786	24	42,762
Silver Surfer	215	-	-	-	215	343	(128)
Fund Raising/Retail	22,910	6,233	1,518	1,432	32,093	-	32,093
Publicity	7,433	4,907	446	(12,316)	470	-	470
Partnership Working	27,703	4,129	1,180	466	33,478	-	33,478
Trading	22,809	5,310	1,490	587	30,196	-	30,196
<b>TOTALS</b>	<b>458,591</b>	<b>205,911</b>	<b>-</b>	<b>-</b>	<b>664,502</b>	<b>220,252</b>	<b>444,250</b>

**AGE CONCERN WILTSHIRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008**

15 **PURPOSE OF FUNDS**

**UNRESTRICTED FUNDS**

- **General Fund.** This receives all revenue which is not restricted by the funder or donor and is used for core services. Some revenue is used to supplement restricted funds where funders have given grants which do not meet the entire cost of the service.
- **Legacies and Special Purposes Fund.** This receives all legacies and large donations of £500 or more and is designated by the trustees to be used for small grants to individuals and groups. It also forms part of the organisation's reserves held to meet its reserve policy.
- **Repairs & Renewals Fund.** This is a designated fund held to meet the cost of repairs and maintenance to leasehold buildings, and replacement and maintenance of equipment.

**RESTRICTED FUNDS**

- **Legacies & Special Purposes.** This fund receives monies given for special restricted purposes and can only be used as specified by the donor.
- **Home Support.** The restricted funding granted by Wiltshire County Council is used solely to subsidise the clients of WCC for low dependency services supplied by registered agencies.
- **DEFRA Social Enterprise.** Funding has been granted for two years to set up a sustainable project to provide gardening services to older people and was completed on 31 3 08.
- **Nail Care.** Funding has been provided for two years by the Balance Foundation to run a pilot project to enable older people to receive a toe-nail cutting service. This project, ending 31 3 08, is seen as enabling some older people to improve their mobility and thus reduce isolation.
- **Talk Teams.** Funds provided by Wiltshire Community Safety Partnership to provide and support teams of volunteers to give presentations to groups of older people and raise awareness of current community safety issues.
- **Big Lottery.** A grant given for three years to deliver a befriending service to vulnerable adults in North Wiltshire. The funding ceases on 31 3 08.
- **Care Advisor.** Grants given by Age Concern England, The Tudor Trust and Community Foundation for an Advocacy and Advice project within Information and Advice.
- **Home Visiting.** A grant given by Lloyds TSB Foundation for Advocacy and Advice by project staff at home.
- **Silver Surfer.** A grant given by British Telecom through their Grant Programme to facilitate a technology club for older people.
- **Activity Projects.** Grants from Sport England (Fit Together) and the Big Lottery via ACE (Fit as a Fiddle) to promote physical activity sessions for over 50's in the county.

16 **TAXATION**

The charitable company is exempt from Corporation Tax on its charitable activities.

**AGE CONCERN WILTSHIRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2008**

**17 OVERALL EXPENDITURE BY HEADINGS**

	2008		2007	
	£	£	£	£
<b>STAFF COSTS</b>				
- Salaries	429,268		392,080	
- Travel	18,326		14,121	
- Training	3,221		2,672	
- Recruitment	<u>10,019</u>	460,834	<u>2,951</u>	411,824
<b>VOLUNTEER COSTS</b>		10,997		8,373
<b>PREMISES' COSTS</b>				
- Rent and room hire	22,867		21,700	
- Water rates	349		367	
- Insurance	2,180		2,073	
- Heat & Light	3,973		3,113	
- Cleaning	3,460		3,161	
- Repairs and maintenance	<u>2,807</u>	35,636	<u>2,043</u>	32,457
<b>OFFICE COSTS</b>				
- Telephones	9,370		9,624	
- Postage	5,021		3,650	
- Publications	875		684	
- Printing & Stationery	5,378		7,402	
- Photocopying	1,097		1,179	
- Equipment purchase	6,975		401	
- Furniture purchase	466		441	
- ICT purchases and maintenance	14,124		27,326	
- Hospitality	1,222		212	
- Payroll	528		529	
- Consultancy	4,688		8,170	
- Federation fees	618		524	
- Bank charges	549		155	
- Miscellaneous	<u>759</u>	51,670	<u>954</u>	61,251
<b>PROJECT COSTS AND CHARGES</b>				
- Care agency charges	54,165		59,224	
- Nursing home charges			6,574	
- Project fees and charges	<u>35,450</u>	89,615	<u>40,203</u>	106,001
<b>GRANTS TO INDIVIDUALS &amp; GROUPS</b>		3,322		1,596
<b>CHARITY MANAGEMENT</b>				
- Trustee expenses, meetings and related costs	2,056		1,694	
- Audit costs	6,037		5,772	
- Legal fees	67		398	
- Other fees	-		265	
- AGM costs	<u>1,356</u>	9,516	<u>1,582</u>	9,711
<b>FUNDRAISING &amp; PUBLICITY</b>				
- Advertising	1,507		1,047	
- Promotion	576		2,667	
- General costs	<u>829</u>	2,912	<u>919</u>	4,633
<b>TOTAL</b>		<u>664,502</u>		<u>635,846</u>