COUNSEL AND CARE FOR THE ELDERLY

Registered charity
Company limited by guarantee

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2000

Company Registration Number 645708
Charity Registration Number 203429

COUNSEL AND CARE FOR THE ELDERLY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2000

CONTENTS **Page**

COUNSEL AND CARE FOR THE ELDERLY

LEGAL AND ADMINISTRATIVE INFORMATION

Council Members	Miss Davina Hodson	(Chairman)
	Mr Oliver Rowell	(Deputy Chairman)
	Mr Derrick Mead LVO	(Treasurer)
	Mrs Valerie Barrow	
	Mr Anthony Douglas	
	Mr Brian Dowling	
	Mr Peter Ferrari	
	Mrs Francoise Findlay	
	Mrs Joceline Graham	
	Dr Monica Greenwood	
	Mr Wally Harbert OBE	
	Miss Pamela Hibbs CBE	
	Mrs Sylvia Quayle	
	Mr Sushil Radia	
	Mrs Marjorie Saywood	
	Dr Stephen Webster	
Chief Executive	Mr Martin Green	
Registered Office	Twyman House 16 Bonny Street London NW1 9PG	
Auditors	haysmacintyre Southampton House 317 High Holborn London WC1V 7NL	
Bankers	Barclays Bank Plc Islington & Camden Business Centre PO Box 3474 London NW1 7NQ	
Solicitors	Farrer & Co 66 Lincoln's Inn Fields London WC2A 3LH	

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER 2000

The Council presents its report and financial statements for the year ended 31st December 2000.

OBJECTIVE AND PRINCIPAL ACTIVITIES

The objective of the charity is to make available advice and practical help to older people, their carers and relatives. Its principal activities are the provision of an advice service and financial help for older people in care and at home, and the accessing of financial resources from other agencies. The charity also publishes reports, articles and leaflets, disseminates information, advises others who work with older people and promotes high standards of care and positive images of ageing.

A review of the work of the charity is contained in the Annual Report and Review for 2000/01.

COUNCIL MEMBERS

The Members of the Council during the year, who are directors as defined by the Companies Act 1985, were as follows:

Miss Davina Hodson	Chairman
Mr Oliver Rowell	Deputy Chairman
Mr Derrick Mead LVO	Treasurer

Mrs Valerie Barrow
Mr Anthony Douglas
Mr Brian Dowling
Mr Peter Ferrari
Mrs Francoise Findlay
Mrs Joceline Graham
Mrs Diana Grassie (resigned 8th March 2000)
Dr Monica Greenwood
Mr Wally Harbert OBE
Miss Pamela Hibbs CBE
Mrs Sylvia Quayle
Mr Sushil Radia
Mrs Marjorie Saywood
Mr John Skinner (resigned 20th April 2001)
Dr Stephen Webster

FINANCIAL RESULTS

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting by Charities. During the year the resources held on unrestricted funds increased by £39,004.

Legacies receivable during the year amounted to £240,030 compared with £100,945 in 1999.

At 31st December 2000, unrestricted reserves amounted to £271,552 and, in addition, the charity held funds of £137,803 provided by other organisations and agencies to be spent as determined by those organisations and agencies.

The Treasurer's Report in the Annual Report and Review expands on the financial results for the year.

RESERVES POLICY

It is the view of the Council that the charity should endeavour to maintain a balance on unrestricted funds equivalent to six months total expenditure. Such reserves at 31st December 2000 remained below that level, but there was a significant improvement in the reserves to expenditure ratio during the year. Council has taken measures to focus on fundraising efforts so that the stated policy is achieved.

RESPONSIBILITIES OF COUNCIL MEMBERS

Company and charity law requires the Council Members, as directors and trustees, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the results for that period. In preparing those financial statements, the Council Members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

AUDITORS

The auditors, haysmacintyre, have expressed their willingness to continue in office and a resolution proposing their re-appointment will be put to the forthcoming Annual General Meeting.

Approved by the Council on 25th April 2001
and signed on their behalf by:

D Hodson
Chairman

Twyman House
16 Bonny Street
London NW1 9PG

AUDITORS' REPORT TO THE MEMBERS OF

COUNSEL AND CARE FOR THE ELDERLY

We have audited the financial statements on pages 5 to 12 which have been prepared under the historical cost convention and the accounting policies set out on pages 7 and 8.

Respective responsibilities of Council Members and Auditors

As described on page 3 the Council Members are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. 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 Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable 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 of the state of the charitable company's affairs as at 31st December 2000 and of its incoming resources and resources expended, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985.

haysmacintyre
Chartered Accountants
Registered Auditors

25th April 2001

Southampton House
317 High Holborn
London
WC1V 7NL

COUNSEL AND CARE FOR THE ELDERLY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2000

Income and expenditure	Notes	Unrestricted Funds £	Restricted Funds: Funded Projects £	Restricted Funds: Administered Grants £	Total 2000 £	Total 1999 £
Incoming resources						
Donations and grants						
- unrestricted		203,440	-	-	203,440	253,710
- restricted		-	270,293	42,287	312,580	398,843
Legacies		240,030	-	-	240,030	100,945
Income from other sources	3	69,296	-	-	69,296	121,483
Total incoming resources		512,766	270,293	42,287	825,346	874,981
Resources expended						
Direct charitable expenditure						
Services to older people						
- Staff salaries and pensions	4	169,759	162,930	-	332,689	381,178
- Support costs	5	103,557	72,040	-	175,597	147,327
Grants and fees						
- Administered Grants	6	-	-	55,049	55,049	62,397
		273,316	234,970	55,049	563,335	590,902
Other expenditure						
Fund raising						
- Staff salaries and pensions	4	55,667	-	-	55,667	99,253
- Support costs	5	13,281	-	-	13,281	21,163
- Consultancy		17,634	-	-	17,634	10,515
- Publicity and other costs		19,954	-	-	19,954	28,020
Administration and finance						
- Staff salaries and pensions	4	38,324	-	-	38,324	41,165
- Other overheads	5	13,922	-	-	13,922	22,083
Central expenses	7	41,664	8,322	-	49,986	43,480
		200,446	8,322	-	208,768	265,679
Total resources expended		473,762	243,292	55,049	772,103	856,581
Net incoming/(outgoing) resources for the year		39,004	27,001	(12,762)	53,243	18,400
Funds at 1st January 2000		232,548	85,318	38,246	356,112	337,712
Funds at 31st December 2000		£271,552	£112,319	£25,484	£409,355	£356,112

All operations of the charitable company continued throughout both periods and no operations were acquired or discontinued.

The charitable company has no other recognised gains and losses other than those stated above. The surplus for the year for Companies Act 1985 purposes is £53,243 (1999: £18,400). The accompanying notes are an integral part of the accounts.

COUNSEL AND CARE FOR THE ELDERLY

BALANCE SHEET

AT 31ST DECEMBER 2000

	Notes	Unrestricted Funds £	Restricted Funds Funded Projects £	Restricted Funds Administered Grants £	Total 2000 £	Total 1999 £
FIXED ASSETS						
Tangible assets	8	53,472	17,070	-	70,542	47,134
CURRENT ASSETS						
Stock		9,589	-	-	9,589	16,474
Debtors	9	208,370	1,119	-	209,489	102,196
Cash at bank and in hand		63,865	108,557	26,774	199,196	259,607
		281,824	109,676	26,774	418,274	378,277
CREDITORS: amounts falling due within one year	10	(49,744)	(14,427)	(1,290)	(65,461)	(55,299)
NET CURRENT ASSETS		232,080	95,249	25,484	352,813	322,978
TOTAL ASSETS LESS CURRENT LIABILITIES		285,552	112,319	25,484	423,355	370,112
CREDITORS: amounts falling due after one year	11	(14,000)	-	-	(14,000)	(14,000)
TOTAL NET ASSETS		£271,552	£112,319	£25,484	£409,355	£356,112
FUNDS AND RESERVES		£271,552	£112,319	£25,484	£409,355	£356,112

Approved by the Council on 25th April 2001
and signed on its behalf by:

D Hodson
Chairman

D F Mead
Treasurer

1. CONSTITUTION

Counsel and Care, whose full title is Counsel and Care for the Elderly, is a registered charity and a company limited by guarantee and does not have a share capital. It is licensed by the Secretary of State for the Department of Trade and Industry to omit the word "limited".

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with applicable Accounting Standards and the Statement of Recommended Practice: Accounting by Charities.

Fund accounting

General unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Council in furtherance of the general charitable objectives of Counsel and Care.

Restricted funds are funds subject to specific conditions imposed by the donors.

Funded Projects and Administered Grants

The charity carries out projects specifically funded by other organisations and administers funds on behalf of other charities and trusts. The sums received are treated as restricted funds and are credited to the Statement of Financial Activities upon receipt. Interest earned on unexpended funds is treated as a contribution towards core activities.

Incoming resources

Incoming resources from donations and grants are treated as income when the funds are received, unless the existence of a legal binding commitment warrants the receivable basis being applied.

Legacies are treated as receivable when notification of the bequest has been received and there is certainty of the receipt and the amount is quantifiable. Income from legacies includes, where applicable, income earned during the period of administration of the testator's estate.

Other income is generally included on a receivable basis.

Resources expended

Expenditure other than central expenses is divided between services to older people, fundraising and administration and finance. This is allocated on an actual basis or, where this is not possible, on an estimated usage basis.

Expenditure is stated net of any VAT that is recoverable.

Pension and Life Assurance costs

The charge to the Statement of Financial Activities represents contributions payable to personal pension schemes, together with premiums on a death in service policy.

2. ACCOUNTING POLICIES (continued)

Tangible fixed assets

Tangible fixed assets are stated at cost net of depreciation and any provision for impairment. Depreciaton is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a basis over its useful life, as follows:

Leasehold improvements	- 10%
Furniture and fittings	- 20%
Computers and office equipment	- 25%

Stocks

Stocks of publications are stated at the lower of cost and net realisable value.

Cash flow statement

A cash flow statement has not been prepared as the charitable company has taken advantage of the small companies' exemption afforded by Financial Reporting Standard No. 1 (revised).

3. INCOME FROM OTHER SOURCES

	2000 £	1999 £
Interest on deposits	11,645	11,422
Publications	14,978	39,554
Fees for conferences and training	42,673	53,227
Special fundraising events	-	13,328
Other income	-	3,952
	£69,296	£121,483

4. STAFF COSTS

Staff costs during the year were as follows:		
Salaries	373,178	462,438
Social security costs	30,357	39,516
Pension and life assurance costs	23,145	19,642
	£426,680	£521,596

The average number of employees during the year was as follows:	Number	Number
Providing services to older people	14	15
Fundraising	1	2
Administration and finance	4	5
	19	22

4. STAFF COSTS (continued)

Where appropriate, staff costs of the administration and finance department have been allocated to providing services to older people and fundraising. Total staff costs have been allocated in the Statement of Financial Activities as follows:

	2000 £	1999 £
Providing services to older people	332,689	381,178
Fundraising	55,667	99,253
Administration and finance	38,324	41,165
	£426,680	£521,596

The earnings of only one employee exceeded £40,000 and fell within the £40,000 - £50,000 band. The Council Members neither received nor waived any emoluments during this year or the prior year. The Council Members did not receive any reimbursed expenses.

5. OVERHEAD EXPENDITURE

	2000 £	1999 £
Expenditure on overheads is made up as follows:		
Rent, rates and maintenance of premises	64,184	61,154
Light and heat	2,664	2,678
Printing and stationery	26,057	45,657
Telephone and postage	19,447	21,713
Maintenance of computer and office equipment	19,203	16,031
Travelling expenses	7,385	11,361
Staff recruitment and development	7,345	24,151
Other expenditure on funded projects and income generation	56,515	7,828
	£202,800	£190,573
This expenditure has been allocated as follows:		
Services to older people – support costs	175,597	147,327
Fundraising – support costs	13,281	21,163
Administration and finance	13,922	22,083
	£202,800	£190,573

6. GRANTS AND FEES

Administered Grants:

	2000 £	1999 £
Nursing home fees	6,473	12,735
Single need payments	27,178	24,719
Annuities	21,398	24,943
	£55,049	£62,397

7. CENTRAL EXPENSES

	2000 £	1999 £
Depreciation	18,816	13,751
Assets no longer in use less proceeds of disposal	-	1,705
Professional fees	8,362	3,792
Auditors' remuneration		
- audit fees	7,102	9,645
- non audit fees	-	1,410
Sundries	15,706	13,177
	£49,986	£43,480

8. TANGIBLE FIXED ASSETS

COST	Leasehold improvements £	Furniture and fittings £	Computer and office Equipment £	Total £
At 1st January 2000	42,173	15,754	67,180	125,107
Additions	-	1,212	41,012	42,224
At 31st December 2000	42,173	16,966	108,192	167,331
DEPRECIATION				
At 1st January 2000	36,621	11,001	30,351	77,973
Charge for the year	907	1,290	16,619	18,816
At 31st December 2000	37,528	12,291	46,970	96,789
NET BOOK VALUE				
At 31st December 2000	£4,645	£4,675	£61,222	£70,542
At 31st December 1999	£5,552	£4,753	£36,829	£47,134

Certain leasehold improvements and some computer equipment have been financed by outside funders as individual projects. The net book value of these assets at 31st December 2000 amounted to £17,070 (1999: £26,172) and has been included within restricted funds in the balance sheet.

9 DEBTORS

	2000 £	1999 £
Income tax recoverable	1,008	2,965
Other debtors	27,281	26,709
Prepayments and accrued income	5,200	17,536
Legacies receivable	176,000	54,986
	£209,489	£102,196

10. CREDITORS: amounts falling due within one year

Social security and other taxes	10,075	12,257
Accruals	37,242	43,042
Other creditors	18,144	-
	£65,461	£55,299

11. CREDITORS: amounts falling due after one year

Loan	£14,000	£14,000

The loan is from The Housing Associations Charitable Trust. It is repayable in 5 equal annual instalments with the first repayment due on 1st May 2002, of which amounts payable:

Between one and two years	2,800	-
Between two and five years	8,400	8,400
After 5 years	2,800	5,600
	£14,000	£14,000

12. **RESTRICTED FUNDS**	**Balance 1st January 2000**	**Income 2000**	**Total**	**Expenditure 2000**	**Balance 31st December 2000**
	£	**£**	**£**	**£**	**£**
Funded Projects					
Capital Projects	24,655	-	24,655	7,832	16,823
Advice Services	49,127	87,000	136,127	119,459	16,668
Care in Homes	3,146	90,494	93,640	46,952	46,688
Graham Lecture	-	3,200	3,200	3,200	-
Projects in Scotland	-	1,119	1,119	1,119	-
Factsheet/Newsletter	4,753	3,000	7,753	4,213	3,540
Ageing and Technology	289	-	289	22	267
Community Care and Housing	3,348	85,480	88,828	60,495	28,333
	85,318	270,293	355,611	243,292	112,319
Administered Grants	38,246	42,287	80,533	55,049	25,484
	£123,564	£312,580	£436,144	£298,341	£137,803

Capital Projects
Funds obtained to purchase computers and put in a disabled toilet and pay for the respective depreciation.
Advice Services
Funding from Bridge House Estates Trust and other funders to contribute to salaries and running costs of the advice service.
Care in Homes
Funding from the Department of Health to meet the cost of research and dissemination of good practice in care throughout England.
Graham Lecture
Funding from The Michael Peacock Charitable Foundation to meet the cost of mounting an annual lecture on an issue of wide concern.
Projects in Scotland
Funding from the Scottish Office to meet the cost of training and dissemination of good practice.
Factsheet/Newsletter
Funding from a variety of sources to contribute to the cost of writing, researching, producing and distributing information.
Ageing and Technology
Funding from Help the Aged to meet the cost of establishing a forum for the development and exchange of good practice.
Community Care and Housing
Funding from the Nuffield Foundation for monitoring, evaluation and dissemination of projects run by older people together with a grant from the National Lottery Charities Board for research and development associated with care and housing.

13. FINANCIAL COMMITMENTS

	2000 £	1999 £
Operating leases		
Annual commitments under non-cancellable operating leases are as follows:		
Land and buildings		
Expiry date after five years	£48,527	£48,527
Other		
2-5 years	£3,863	£ -

14. CONSOLIDATED ACCOUNTS

CCE (Commercial) Limited has an issued share capital of two shares of £1 each, neither of which are owned by the charity, but a majority of its Directors are Council Members. The Company was incorporated in order that it may carry out trading activities for the benefit of the charity but it is currently dormant. Its assets and liabilities are immaterial in amount and accordingly the accounts have not been consolidated with those of the charity.

15. ACKNOWLEDGEMENT OF GRANTS

	£
The following are grants received during 2000 which the charity wishes to record individually:	
National Lottery Charities Board	£76,980
Department of Health	
Awarded under Section 64 of the Health Services and Public Health Act 1968:	
Towards the cost of the advice service	£10,000
Project grant towards the Quality of Care in Homes Programme	£90,494

Disclosure of the following local authority grants is in accordance with Section 37 of the Local Government and Housing Act 1989:

	£
London Boroughs Grants	
Applied as a contribution to the costs of providing the advice service to older people, their carers and relatives in Greater London	£5,000
Scottish office	
Awarded under Section 9 of the Social Work (Scotland) Act 1968:	
Applied for training projects in Scotland	£1,119

16. TAXATION

Counsel and Care is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

17 LIABILITY OF MEMBERS

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.