

COUNSEL AND CARE FOR THE ELDERLY

**Registered charity
Company limited by guarantee**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2007

Company Registration Number 645708
Charity Registration Number 203429

FRIDAY



ANI4DSRF

A30

07/09/2007

625

COMPANIES HOUSE

COUNSEL AND CARE FOR THE ELDERLY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2007

CONTENTS	Page
Report of the Council	1 - 6
Auditors' report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 16

COUNSEL AND CARE FOR THE ELDERLY
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31ST MARCH 2007

The Council presents its report and financial statements for the year ended 31st March 2007

REFERENCE AND ADMINISTRATIVE DETAILS

Council Members

Miss Davina Hodson (President)
Miss Pamela Hibbs CBE (Chairman)
Mr Sushil Radia (Deputy Chairman)
Mr Antony Cox (Treasurer)
Kina, Lady Avebury
Mrs Valerie Barrow
Dr Clive Bowman
Mr Malcolm Dean
Dr Tom Denning
Mr Marc Dight
Mr Brian Dowling
Mrs Francoise Findlay
Mrs Joceline Graham
Ms Alison Knapp
Mr Rupert Symons
Dr Stephen Webster

Charity Registration Number

203429

Company Registration Number

645708

Chief Executive

Mr Stephen Burke

Registered Office

Twyman House
16 Bonny Street
London
NW1 9PG

Auditors

haysmacintyre
Fairfax House
15 Fulwood Place
London
WC1V 6AY

Bankers

Royal Bank of Scotland
London Camden Town Branch
189-191 Camden High Street
London
NW1 7BP

Solicitors

Farrer & Co
66 Lincoln's Inn Fields
London
WC2A 3LH

Website

www.counselandcare.org.uk

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by charities" issued in March 2005, applicable law and the charity's governing document

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Miss Davina Hodson	President
Miss Pamela Hibbs CBE	Chairman
Mr Sushil Radia	Deputy Chairman
Mr Antony Cox	Treasurer

Kina, Lady Avebury
Mrs Valerie Barrow
Dr Clive Bowman
Mr Malcolm Dean (Appointed 7th September 2006)
Dr Tom Denning
Mr Marc Dight
Mr Brian Dowling

Mrs Francoise Findlay
Mrs Joceline Graham
Ms Alison Knapp
Mr Oliver Rowell (Resigned 7th September 2006)
Mr Rupert Symons
Dr Stephen Webster

Council Members are elected annually at the charity's Annual General Meeting. The full Council meets three times a year, and half of the members serve on the Finance and General Purposes Committee which meets four times a year. All the members serve in a voluntary capacity and bring a range of relevant expertise and experience. New council members undergo a one-to-one induction with the chairman and chief executive covering their role and responsibilities, operational issues and formal information such as the Memorandum and Articles of the charity. As part of their ongoing training members are kept up-to-date with governance issues and attend training and seminars where possible.

Risk Assessment

The Council has put in place a process for identifying the major risks to which the charity is exposed. The level of each risk has been evaluated and the controls that are in existence to manage those risks have been established. The risk assessment process is subject to ongoing review and each year is comprehensively reassessed and rectified, strengthening the effectiveness of the controls where practicable. The system of control is designed to manage rather than eliminate risks and cannot provide absolute assurance against any loss.

OBJECTIVES, PRINCIPAL ACTIVITIES AND ACHIEVEMENTS

Counsel and Care aims to get the best care and support for older people, their families and carers across the UK. We do this through providing advice, information and financial help, and through influencing future policies, services and funding.

A review of the work of Counsel and Care is contained in this report, together with an outline of our future plans.

Advice, Information and Support

Our unique advice service has helped more older people, their families and carers in the last year. We extended the advice line's opening hours in September 2006 to 10am-4pm Monday-Fridays (except Wednesday afternoons) and promoted our service more widely.

We provide expert telephone advice to help vulnerable older people to get the care and support they need. The calls are often lengthy given the complexity of the community care system. We provide enquirers with a tailored letter setting out the advice and information provided on the telephone. We continue to assist some of the enquirers on a casework basis until their issues are resolved. Feedback from service users demonstrates a high level of satisfaction with the service.

We have developed more factsheets to help older people, their families and carers. New subjects which have proved popular include extra-care housing and older workers. Our guides to choosing and paying for a care home also remain much in demand.

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

Advice, Information and Support (continued)

Last year we raised the limit on the Single Needs Grants we provide to £250. In 2006-07, we received 405 applications and agreed 64 grants with an average grant of £230. These one-off payments to older people on low incomes help pay for essential items, such as equipment, housing repairs etc.

Table A below shows the number of enquiries to our advice service in 2006-7 compared to 2005-6. The fall in both email enquiries and factsheets requested reflects the increasing number of people visiting our website to obtain information directly. The most frequently raised issues are reflected in Tables B and C. Counsel and Care's website was completely revamped and re-launched in autumn 2006 so the figures regarding usage are only available from November.

Table A. Advice Service enquiries and information requests

Total Number of	2005-6	2006-7
New enquiries	2313	2342
Email enquiries	520	352
Factsheets requested	6301	6062

Table B. Top ten issues raised with Counsel and Care's Advice Service in 2006-7

1	Care home funding – information, NHS free banding and third party top-ups
2	Assessment – eligibility issues
3	Information – request for factsheets
4	Charitable assistance – housing repairs
5	Self funding – information about care home funding and help at home
6	Mental health – information about dementia
7	Home community support – eligibility issues
8	NHS free care – review of decision not to provide
9	Complaint system – council social services
10	Lack of information – council social services

Table C. Growing use of Counsel and Care's website

Month	Hits	Factsheets downloaded	Top factsheet used
November 06	18,990	160	Paying care home fees in England
December 06	12,728	162	Paying care home fees in England
January 07	24,921	240	Paying care home fees in England
February 07	21,367	250	Paying care home fees in England
March 07	24,813	190	Paying care home fees in England

**COUNSEL AND CARE FOR THE ELDERLY
REPORT OF THE COUNCIL (continued)**

FOR THE YEAR ENDED 31ST MARCH 2007

Projects and research

The last year saw the development of several new projects and research activities which take forward issues raised by older people through our advice service. Our Care Link project is mapping local advice and advocacy services for older people so we can promote and support these services and champion new services where there are gaps locally. We have undertaken work on Direct Payments to make them work better for older people. We will be publishing Brief and Complete Guides to Direct Payments in September 2007. We are also completing a research project on end-of-life care planning in care homes to identify good practice. The outcomes will be published at the end of 2007. A new research project on 'A Sure Start to Later Life' is looking for examples of local projects offering easily accessible, joined gateways or hubs for services. This again will conclude in late 2007.

Policy and Communications

Our influencing work led by the Policy and Communications Team goes from strength to strength. The team is responsible for shaping national policy, responding to national initiatives, raising our profile in the media, networking and developing our communications.

The last year has been particularly busy with Government consultations on a new continuing care funding framework, support for carers, dignity in residential care, and commissioning. Counsel and Care has also been represented on a number of Government taskforces.

Counsel and Care provides the secretariat to the Coalition for Quality in Care, sits on several other umbrella bodies and works closely with other national organisations to achieve our aims. This includes the new Caring Choices coalition promoting public debate about the funding of care.

Counsel and Care's media profile is growing with an increasing number of positive mentions in the national press in particular. Our website is attracting more visitors (see Table C on previous page) and more content was added as part of our rebranding. Our quarterly newsletter, Generations, has been revamped and circulation extended to some 10,000 members, supporters, policymakers and media.

We have been represented at events run by other national organisations and organised our own series of national conferences. These included financing care, Sure Start for older people, support for carers who work, and our second annual conference on advice, information and advocacy. For the first time we also became one of eight national charities involved in Carers Week (12-18 June 2006).

Our most high profile event was the annual Graham Lecture given in September 2006 by Rt Hon Stephen Byers MP which attracted national media coverage. In autumn 2006, Counsel and Care launched our new corporate identity along with developments of our services. This new look has helped raise awareness of Counsel and Care and has generated a very positive response from a wide range of stakeholders.

In 2007 we have started a new project on what older people want from care and support services in the lead up to the next general election.

Grant Policy

The charity administers grants on behalf of various charitable trusts and other organisations to enable payments to be made to or on behalf of individuals. Such grants are awarded by the charity within parameters set out by those trusts and organisations.

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

FUNDRAISING

We developed a new fundraising strategy, which builds on our supporter base and recognises the need to diversify our funders, seek longer term funding and generate our own income in the future. The strategy focuses on donor development, encouraging supporters to give money in new ways and to plan legacies. The last financial year saw relatively low income from legacies compared to previous years, but we did get new funding, particularly from new trusts, foundations and partner organisations. We held a special appeal in autumn 2006 and were very grateful to the magnificent response from individuals and organisations which helped sustain the charity through difficult times. Our winter and summer appeals, supported by Joan Bakewell and Shirley Conran, also raised significant sums, alongside the new charity draw, Play Monday.

FUTURE PLANS

Counsel and Care's strategic plan sets out how we intend to achieve our aim of getting the best care and support for older people in the next three years.

We are ambitious and want to make a big difference.

- we want to better serve **older people, their families and carers** who contact us and reach more older people
- we want to influence the provision of care and support for all older people, particularly those who are most vulnerable
- we can do this by being an independent catalyst as well as a direct service provider
- we need to develop the services we offer, extend our influence and reach, boost income generation and build the organisation

Counsel and Care has more than fifty-three years of achievements to build on. We provide a unique advice and information service, produce quality research and publications, and have a committed staff team. The last year has seen a higher profile for the organisation, an increase in the number of people using our services, and new projects. But we are still not well known, we have relied on legacy income and we have low reserves.

Our ageing population, the changing expectations of older people, their families and carers, and renewed interest from policymakers in care and support for older people provide new opportunities, particularly in the lead-up to the 2007 spending review and the next general election. Recent reports have also emphasised the need for better advice, information and advocacy. New models of care are likely to increase demands for our services. But we are not alone – we face competition for ideas and funding from a range of players in the older people's field and beyond.

It is critical that we maintain our unique focus on the care and support of older people, particularly those who are more vulnerable, promoting choice in later life. We need to be clear about what we can do as a small organisation with limited resources by working with our strategic plan and action plan with specific goals and targets.

We have identified particular areas for development in the next three years.

We plan to

- develop our advice service to reach and serve more older people, particularly those who are excluded and from minority ethnic communities
- work with other advice and information agencies to create a 'one-stop shop' on care and support
- develop Care Link, building links with local advice and advocacy agencies so they can better serve older people
- use the experiences of older people who contact us to inform and shape policy and practice in the future
- make the case for better care and support and extra funding with key partners
- raise awareness of our organisation, our services and our ideas
- promote our new branding which positions Counsel and Care as working 'for older people, their families and carers'
- identify new ways to generate income through the services that we currently offer and by developing new services for older people, their families and carers
- build a strong organisation, investing in staff and trustees

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

FINANCIAL REVIEW

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 £675 (2006 decreased by £182,353)

Legacies receivable during the year amounted to £93,094 compared with £178,494 in 2005/06 Despite this fall in legacies, income increased from £757,971 in 2005-6 to £856,137 in 2006-7 through fundraising Action has also been taken to reduce expenditure which will be reflected in 2007-8's accounts

At 31st March 2007, unrestricted reserves amounted to £1,142 (2006 £467) and, in addition, the charity held funds of £109,789 (2006 £204,081) provided by other organisations and agencies which are restricted to particular purposes We have invested in fundraising and income generation which we anticipate will bring in extra resources in 2007-08 and future years

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 expenditure on staff costs, overheads (including publicity) and central expenses which equates to approximately £485,000 Council is aware that the measures taken to improve funding have not yet achieved the stated policy In the coming year we hope that our fundraising investment and income generation strategy will move us closer to our reserves target

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 year 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

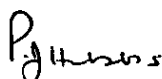
As Directors we also confirm that we have made all necessary enquiries and taken such steps that we ought to, to ensure that we become aware of any relevant audit information and that we confirm that the company's auditors have been made aware of such information

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 19th July 2007 and signed on its behalf by

P Hibbs, CBE
Chairman



Twyman House
16 Bonny Street
London NW1 9PG

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COUNSEL AND CARE FOR THE ELDERLY

We have audited the financial statements of Counsel and Care for the Elderly for the year ended 31 March 2007 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

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

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 and whether the Trustees' Report is consistent with the financial statements. We also report to you if, in our opinion, the charitable company 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 other transactions is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 trustees 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.

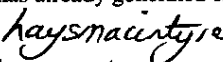
Opinion

In our opinion the financial statements

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2007 and of its incoming resources and application of resources in the year then ended,
- have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Trustees' Report is consistent with the financial statements.

Emphasis of Matter - Going Concern

Without qualifying our opinion, we draw your attention to the balance sheet in the financial statements which indicates that the Company has unrestricted reserves as at 31 March 2007 of £1,142. The Trustees have prepared cash flow forecasts until July 2008 that show that the company can continue as a going concern given the assumptions over future income which are contingent on successful funding applications as disclosed further in note 2. Significant efforts have been made and continue to be made in fundraising which has already generated extra income to help build reserves.


haysmacintyre
Chartered Accountants
Registered Auditors

19th July 2007

Fairfax House
15 Fulwood Place
London
WC1V 6AY

COUNSEL AND CARE FOR THE ELDERLY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2007

			Restricted Funds			
	Notes	Unrestricted Funds £	Funded Projects £	Grants £	Total 2007 £	Total 2006 £
Incoming Resources						
<i>Incoming resources from generated funds</i>						
Voluntary income	3	416,445	-	-	416,445	386,121
Activities for generating funds		46,315	-	-	46,315	13,300
Investment income		900	-	-	900	6,036
<i>Incoming resources from charitable Activities</i>						
Grants		-	-	27,628	27,628	243,701
Advice Services to older people			13,750	181,200	194,950	27,861
Policy and Communications		-	169,899	-	169,899	80,952
Total incoming resources		<u>463,660</u>	<u>183,649</u>	<u>208,828</u>	<u>856,137</u>	<u>757,971</u>
Resources expended						
<i>Costs of generating funds</i>						
Fundraising costs	5	174,571	-	-	174,571	155,436
<i>Charitable expenditure</i>						
Advice Services to older people	5	163,382	26,015	322,560	511,957	455,754
Policy and Communications	5	92,720	138,194		230,914	227,421
<i>Governance costs</i>	5	<u>32,312</u>	<u>-</u>	<u>-</u>	<u>32,312</u>	<u>33,040</u>
Total resources expended		<u>462,985</u>	<u>164,209</u>	<u>322,560</u>	<u>949,754</u>	<u>871,651</u>
Net incoming/(outgoing) resources for the year		675	19,440	(113,732)	(93,617)	(113,680)
Funds at 1st April 2006		<u>467</u>	<u>66,377</u>	<u>137,704</u>	<u>204,548</u>	<u>318,228</u>
Funds at 31st March 2007		<u>£1,142</u>	<u>£85,817</u>	<u>£23,972</u>	<u>£110,931</u>	<u>£204,548</u>

All operations of the charitable company continued throughout both years and no operations were acquired or discontinued. The charitable company has no other recognised gains and losses other than those stated above. The deficit for the year for Companies Act 1985 purposes is £93,617 (2006 deficit £113,680). The accompanying notes are an integral part of the accounts.

COUNSEL AND CARE FOR THE ELDERLY

BALANCE SHEET

AT 31ST MARCH 2007

		Restricted Funds				
		Unrestricted Funds	Funded Projects	Grants	Total 2007	Total 2006
	Notes	£	£	£	£	£
FIXED ASSETS						
Tangible assets	6	17,945	622	3,702	22,269	17,854
CURRENT ASSETS						
Stock		332	-	-	332	1,141
Debtors	7	84,762	881	575	86,218	47,582
Cash at bank and in hand		2,843	89,405	21,724	113,972	208,282
		87,937	90,286	22,299	200,522	257,005
CREDITORS. amounts falling due within one year	8	(104,740)	(5,091)	(2,029)	(111,860)	(70,311)
NET CURRENT ASSETS		(16,803)	85,195	20,270	88,662	186,694
TOTAL NET ASSETS		£1,142	£85,817	£23,972	£110,931	£204,548
FUNDS AND RESERVES		£1,142	£85,817	£23,972	£110,931	£204,548

Approved by the Council and authorised for issue on 19th July 2007 and signed on its behalf by

P. Hibbs

P Hibbs, CBE
Chairman

A P Cox

A P Cox
Treasurer

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2007

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". In the event of the charity being wound up, members are required to contribute an amount not exceeding £1.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with applicable Accounting Standards, the Statement of Recommended Practice Accounting by Charities (SORP 2005) issued March 2005 and the Companies Act 1985.

Going Concern

The trustees consider that the preparation of the accounts on a going concern basis is appropriate based on the following reasons:

The Trustees have prepared cash flow forecasts until July 2008 that show that the company can continue as a going concern. The forecast includes funding applications, which at the date of signing these accounts have yet to be confirmed. The Trustees continually monitor the finances of the charity and are satisfied that arrangements are in place to ensure that the company will still be able to meet its ongoing liabilities as they fall due even without these funding agreements being confirmed.

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 (see note 9).

Funded Projects and Grants

The charity carries out projects specifically funded by other organisations and administers funds on behalf of other charities and trusts. It also receives funding towards the salaries and overhead costs of the services provided to older people. The sums received are treated as restricted funds and are credited to the Statement of Financial Activities upon receipt.

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. Gifts in kind have been included within donations at a best estimate of the cost that would have been incurred by the charity.

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.

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

2. ACCOUNTING POLICIES (continued)

Resources expended

Direct expenditure is allocated to services to older people, policy and communications, fundraising and governance costs. Non direct expenditure is allocated on an estimated usage basis.

Costs of generating funds are those costs incurred to raise voluntary income. Charitable expenditure relates to costs incurred in delivering the charity's activities and services to its beneficiaries. Governance costs are costs incurred in meeting the constitutional and statutory requirements of the charity.

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.

Tangible fixed assets

Tangible fixed assets are stated at cost net of depreciation and any provision for impairment. Depreciation 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. VOLUNTARY INCOME

	2007 £	2006 £
Donations	323,101	207,377
Legacies	93,094	178,494
Miscellaneous	250	250
	<u>£416,445</u>	<u>£386,121</u>

4. STAFF COSTS

	2007 £	2006 £
Staff costs during the year were as follows:		
Salaries	463,666	430,689
Social security costs	45,965	42,598
Pension and life assurance costs	26,413	24,293
	<u>£536,044</u>	<u>£497,580</u>

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

4 STAFF COSTS (continued)	2007	2006
The average number of employees during the year was as follows	Number	Number
Advice services to older people	8	6
Fundraising for voluntary income	1	1
Policy and Communications	3	3
Administration and Finance	5	5
	<u>17</u>	<u>15</u>

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

	2007	2006
	£	£
Advice services to older people	322,737	290,908
Fundraising for voluntary income	79,550	78,178
Policy and Communications	113,801	108,407
Governance costs	19,956	20,087
	<u>£536,044</u>	<u>£497,580</u>

One employee had earnings exceeding £60,000 in the year (2005 Nil) and fell within the £60,000-£70,000 bracket. 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. RESOURCES EXPENDED	Staff Costs	Direct costs	Support Costs	Administered Grants	Total 2007	Total 2006
	£	£	£	£	£	£
<i>Costs of generating funds</i>						
Fundraising for voluntary income	79,550	80,586	14,435	-	174,571	155,436
<i>Charitable expenditure</i>						
Advice services to older people	322,737	49,795	109,166	30,259	511,957	455,754
Policy and Communications	113,801	67,116	49,997	-	230,914	227,421
Governance costs	19,956	-	12,356	-	32,312	33,040
	<u>£536,044</u>	<u>£197,497</u>	<u>£185,954</u>	<u>£30,259</u>	<u>£949,754</u>	<u>£871,651</u>

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

5. RESOURCES EXPENDED (continued)

5a	DIRECT COSTS	Consultancy £	Publicity & other costs £	Development Costs £	Funded projects external charges £	Total 2007 £	Total 2006 £
	<i>Costs of generating funds</i>						
	Fundraising for voluntary income	29,503	46,799	4,284	-	80,586	51,743
	<i>Charitable expenditure</i>						
	Advice services to older people	-	10,107	21,135	18,553	49,795	37,497
	Policy and Communications	-	52,812	9,213	5,091	67,116	84,754
		<u>£29,503</u>	<u>£109,718</u>	<u>£34,632</u>	<u>£23,644</u>	<u>£197,497</u>	<u>£173,994</u>
5b	SUPPORT COSTS ALLOCATION		Office Costs £	Finance and IT £	Management and Admin £	Total 2007 £	Total 2006 £
	<i>Costs of generating funds</i>						
	Fundraising for voluntary income		6,349	4,173	3,913	14,435	25,515
	<i>Charitable expenditure</i>						
	Advice services to older people		50,788	33,380	24,998	109,166	95,881
	Policy and Communications		19,046	12,518	18,433	49,997	34,260
	<i>Governance costs</i>		-	-	12,356	12,356	12,953
			<u>£76,183</u>	<u>£50,071</u>	<u>£59,700</u>	<u>£185,954</u>	<u>£168,609</u>
The expenditure has been allocated on the following basis							
Support costs on staff numbers							
Re-allocation of Administrative costs on salary allocation							
5c	ADMINISTERED GRANTS					2007 £	2006 £
	Single need payments					19,016	18,088
	Recurrent payments					11,243	13,380
						<u>£30,259</u>	<u>£31,468</u>

All payments were made to or on behalf of individuals 64 single needs payments in 2006-7 awarded compared to 81 in 2005-6

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

6 TANGIBLE FIXED ASSETS

	Leasehold improvements £	Furniture and fittings £	Computer and office equipment £	Total £
COST				
At 1st April 2006	42,173	16,083	77,663	135,919
Additions	-	15,784	1,728	17,512
Assets no longer in use	-	-	-	-
At 31st March 2007	42,173	31,867	79,391	153,431
DEPRECIATION				
At 1st April 2006	41,972	15,211	60,882	118,065
Charge for the year	201	3,059	9,837	13,097
Assets no longer in use	-	-	-	-
At 31st March 2007	42,173	18,270	70,719	131,162
NET BOOK VALUE				
At 31st March 2007	£0	£13,597	£8,672	£22,269
At 31st March 2006	£201	£872	£16,781	£17,854

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 March 2007 amounted to £4,324 (2006 £2,012) and has been included within restricted funds in the balance sheet.

7. DEBTORS

	2007 £	2006 £
Income tax recoverable	2,561	304
Other debtors	28,123	3,151
Prepayments and accrued income	33,918	43,127
Legacies receivable	21,616	1,000
	<u>£86,218</u>	<u>£47,582</u>

8. CREDITORS: amounts falling due within one year

	2007 £	2006 £
Loan	-	2,800
Social security and other taxes	11,552	12,738
Accruals	100,308	54,773
	<u>£111,860</u>	<u>£70,311</u>

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

9. RESTRICTED FUNDS	Balance 1st April 2006 £	Income 2006-07 £	Total £	Expenditure 2006-07 £	Balance 31st March 2007 £
Funded Projects					
Capital Projects	79	-	79	79	-
Care in Homes	427	-	427	301	126
Graham Lecture	-	8,000	8,000	8,000	-
Older People in the Community	53,236	169,899	223,135	138,194	84,941
Factsheets/Newsletters	12,000	5,000	17,000	17,000	-
Independent Age	635	750	1,385	635	750
	<u>£66,377</u>	<u>£183,649</u>	<u>£250,026</u>	<u>£164,209</u>	<u>£85,817</u>
Grants					
Administered Grants	12,757	27,628	40,385	30,259	10,126
Advice Services	124,947	181,200	306,147	292,301	13,846
	<u>£137,704</u>	<u>£208,828</u>	<u>£346,532</u>	<u>£322,560</u>	<u>£23,972</u>
Total	<u>£204,081</u>	<u>£392,477</u>	<u>£596,558</u>	<u>£486,769</u>	<u>£109,789</u>

Capital Projects

Funds obtained to put in a disabled toilet and pay for the depreciation

Care in Homes

Remaining funds contributes to depreciation

Graham Lecture

Funding from The Michael Peacock Charitable Foundation to meet the cost of mounting an annual lecture on an issue of wide concern

Older People in the Community

Funding to research and develop policy and services and disseminate good practice in involving older people in shaping services and improving care and support

Factsheets/Newsletters

Funding from a variety of sources to contribute to the cost of writing, researching, producing and distributing information

Independent Age

Funding to develop the Coalition for Quality of Care's website

Administered Grants

Grants received from various charitable trusts and other organisations to enable payments to be made to or on behalf of individuals determined within parameters set out by those trusts and organisations

Advice Services

Grants received from various organisations as a contribution towards salaries and overhead costs of the advice service

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2007

10	FINANCIAL COMMITMENTS	2007 £	2006 £
	Operating leases		
	Annual commitments under non-cancellable operating leases are as follows		
	Land and buildings		
	Expiry date after five years	£61,342	£61,342
	Other		
	Between 2 – 5 years	£3,280	£3,333

11. CCE (COMMERCIAL) LIMITED

CCE (Commercial) Limited has an issued share capital of two shares of £1 each, neither of which are owned by the charity, but all 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.

12. ACKNOWLEDGEMENT OF GRANTS

The charity wishes to record individually the following grants received during 2006-07

Included in Older People in the Community (see note 10)

Esmée Fairbairn Foundation £51,400
The Direct Payments Project – supporting older people

The Nuffield Foundation £24,999
Advanced Care Planning in Care Homes for Older People

Calouste Gulbenkian Foundation £37,500
Delivering a Sure Start to Later Life

Comic Relief £51,000
Voting Age

Included in Grants – Advice Services (see note 10)

The City Bridge Trust £43,200
Advising older Londoners

The Herbert & Peter Blagrove Charitable Trust £10,000
To investigate and implement a strategy for self financing and longer term sustainability

The Balance Charitable Foundation £42,000
Championing Advocacy and Advice for Older People (Care Link Project)

The Freemasons' Grand Charity £15,000
Support towards our Care Link Project

13. 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.