

**COUNSEL AND CARE FOR THE ELDERLY**

Registered charity  
Company limited by guarantee

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

Company Registration Number 645708  
Charity Registration Number 203429

*Amending*

|        |                                                                                       |         |                                                                                      |                 |            |     |
|--------|---------------------------------------------------------------------------------------|---------|--------------------------------------------------------------------------------------|-----------------|------------|-----|
| FRIDAY |  | TUESDAY |  | *AX6ZR45C*      |            |     |
|        |                                                                                       |         |                                                                                      | A53             | 21/10/2008 | 159 |
|        |                                                                                       |         |                                                                                      | COMPANIES HOUSE |            |     |
| FRIDAY |  | TUESDAY |  | *AYYFK41A*      |            |     |
|        |                                                                                       |         |                                                                                      | A30             | 17/10/2008 | 70  |
|        |                                                                                       |         |                                                                                      | COMPANIES HOUSE |            |     |

**COUNSEL AND CARE FOR THE ELDERLY**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2008**

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**COUNSEL AND CARE FOR THE ELDERLY**

**REPORT OF THE COUNCIL**

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

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The Council presents its report and financial statements for the year ended 31st March 2008

**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](http://www.counselandcare.org.uk)

## **COUNSEL AND CARE FOR THE ELDERLY**

### **REPORT OF THE COUNCIL (continued)**

#### **FOR THE YEAR ENDED 31ST MARCH 2008**

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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  
Dr Tom Denning  
Mr Marc Dight

Mr Brian Dowling  
Mrs Francoise Findlay  
Mrs Joceline Graham  
Ms Alison Knapp  
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, as does the Fundraising and Income Generation Committee. 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. Council members have an annual away day to review the charity's strategic plan.

### **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 by providing advice, information and financial help, and by 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. The review aims to demonstrate how Counsel and Care has made a difference in the last year.

### **Advice, Information and Support**

Our unique advice service has helped more older people, their families and carers in the last year, reaching some 250,000 people. We changed the way the advice line operates in August 2007, creating a two tier 'out-bound' system to increase our capacity to take enquiries and undertake casework. We are now promoting the service more widely.

We provide expert telephone advice to help older people and their carers 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 assist 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 of our popular factsheets to help older people, their families and carers. New subjects include factsheets on issues around end of life care and coping with death. We produced a new book, *Caring for Loved Ones in Old Age*, which is on sale in bookshops and online, and a number of revised publications to improve the quality of care.

## COUNSEL AND CARE FOR THE ELDERLY

### REPORT OF THE COUNCIL (continued)

#### FOR THE YEAR ENDED 31ST MARCH 2008

homes Our latest guide for residents of care homes and their families about standards of residential care has been much in demand

All our factsheets and a range of other information and advice are available via our website Increasingly this is the first point of call for people contacting Counsel and Care We have launched an online store selling aids and equipment

We also provide Single Needs Grants up to £250 In 2007-8, we received 311 applications and agreed 71 grants These one-off payments to older people on low incomes help pay for essential items, such as equipment and housing repairs

Table A below shows the number of enquiries to our advice service in 2007-8 compared to 2006-7 The fall in factsheets requested reflects the increasing number of people visiting our website to obtain information directly The most frequently raised issues are reflected in Table B

**Table A: Advice Service enquiries and information requests**

| Total Number of      | 2006-07 | 2007-08 |
|----------------------|---------|---------|
| Telephone enquiries  | 1,853   | 2,330   |
| Factsheets requested | 6,200   | 3,897   |
| Enquiries by letter  | 45      | 43      |
| Enquiries by email   | 352     | 196     |

**Table B Top ten issues raised with Counsel and Care's Advice Service in 2007-8**

|    | 2007- 2008                                                      |
|----|-----------------------------------------------------------------|
| 1  | General Information – about the assessment process              |
| 2  | Care Home Funding – Third Party Top Ups                         |
| 3  | Charitable Assistance – housing repairs                         |
| 4  | Self Funders – care home funding                                |
| 5  | Making a formal complaint – to the council                      |
| 6  | Mental Health – dementia                                        |
| 7  | Assessment – issues about eligibility criteria for services     |
| 8  | Carers Issues – conflict of interest with needs of older person |
| 9  | Home community support – problems with eligibility criteria     |
| 10 | Welfare Rights – problems                                       |

#### Feedback from people using Counsel and Care's advice service

A feedback questionnaire returned by an enquirer who contacted us about their elderly grandfather who moved into a care home in January 2008

*"I am absolutely amazed at the speed and efficiency of this service I know this topic is extremely complicated and although I have not read all the factsheets I can see your adviser has spent a lot of time and effort in providing me with a really comprehensive reply and signposting me to further agencies in order to resolve my issues, thank you so much "*

A feedback questionnaire received from an enquirer in September 2007

*"I found out about you through buying your book 'Caring for Loved Ones in Old Age'- it is worth every penny I paid The information really helped resolve the problem my mother was experiencing I am recommending both the book and your Counsel and Care service to various friends with similar problems A Big thank you!"*

## COUNSEL AND CARE FOR THE ELDERLY

### REPORT OF THE COUNCIL (continued)

#### FOR THE YEAR ENDED 31ST MARCH 2008

A letter received from an enquirer in August 2007

*"Your letter was very prompt, extremely helpful and concise. I am most grateful to you for setting out the parameters so clearly and pointing me in the right direction for increased funding for my mother."*

An enquirer who contacted Counsel and Care's advice team about trying to secure intermediate/ rehabilitation care from the NHS for his elderly sister

*"I have nothing but praise for the advice worker. His help and advice really helped me to sort out my sister's problems. Armed with his advice I was able to put forward a good case to the PCT and social services for another spell of intermediate care in a rehabilitation unit. A big, big thank you!"*

An enquirer who contacted Counsel and Care about her partner

*"Some information is hard to understand but that is because of the complexity of the system. The factsheets are very clear and I hope to use some of the information to get suitable help and care for my partner who has Alzheimer's Disease."*

An enquirer from Bristol told us

- 1 Your telephone system is excellent especially a) no music b) no statements about how many calls waiting
- 2 Very helpful handling of my enquiry about services in North Wales and useful information
- 3 Plus excellent secondary help on telephone (by tier 2 adviser) by appointment
- 4 I have no further suggestions about your excellent service but would support your advocacy for improvements to the care system

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

| 2006-7                       | 2007-8                       |
|------------------------------|------------------------------|
| <b>Hits</b>                  | <b>Hits</b>                  |
| 316,174                      | 357,142                      |
| <b>Factsheets downloaded</b> | <b>Factsheets downloaded</b> |
| 40,390                       | 43,360                       |
| <b>Care Home Guides</b>      | <b>Care Home Guides</b>      |
| 14,160                       | 15,629                       |
| <b>Other Publications</b>    | <b>Other Publications</b>    |
| 6,419                        | 7,992                        |

#### Projects and research

The last year saw the development and completion of several projects and research activities, taking forward issues raised by older people through our advice service. Our Care Link project built links with local advice and advocacy services for older people so we can promote and support these services and highlight issues they face. We published Brief and Complete Guides to Direct Payments for older people to encourage take-up in September 2007. We also completed a research project on end-of-life care planning in care homes to identify good practice. The research outcomes and a good practice guide for care homes are being published in summer 2008. A research project on 'A Sure Start to Later Life' examined examples of local projects offering easily accessible, joined up gateways or hubs for services and concluded with a report in February 2008.

We started two new projects. VotingAge is creating an older people's manifesto on what older people want in the lead up to the next general election. Vital Links is developing a national network of local befriending schemes to help them tackle the loneliness and isolation faced by growing numbers of older people.

## **COUNSEL AND CARE FOR THE ELDERLY**

### **REPORT OF THE COUNCIL (continued)**

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

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#### **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 as the Government prepares a Green Paper on the future of care, reviews the national carers strategy, and develops strategies on end of life care, dementia care and housing in an ageing society. Counsel and Care has also been represented on a number of Government taskforces.

Counsel and Care provides the secretariat to two networks, the Coalition for Quality in Care and CCC, sits on several other umbrella bodies and works closely with other national organisations to achieve our aims. This included the Caring Choices coalition promoting public debate about the funding of care through regional events in 2007. In 2008 Counsel and Care has joined with Help the Aged and Carers UK to create the Right care Right deal campaign to influence the forthcoming Green Paper and beyond.

Counsel and Care's media profile is growing with an increasing number of positive mentions in the national media. Our website is attracting more visitors (see Table C) and more content was added as part of our rebranding. Our quarterly newsletter, Generations, has been revamped and circulation extended to members, supporters, policymakers and media. Our new corporate identity has helped raise awareness of Counsel and Care and has generated a positive response from a wide range of stakeholders.

We have been represented at events run by other national organisations and organised our own series of national conferences. These included conferences on housing and care, Sure Start for older people, support for carers who work, and our third annual conference on advice, information and advocacy. We also were one of nine national charities involved in Carers Week in June 2007.

Our most high profile event was the annual Graham Lecture given in September 2007 by Esther Rantzen, together with awards recognising the importance of intergenerational relationships. The lecture and awards took place during the first ElderCare Week organised by Counsel and Care.

#### **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.

#### **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 increased income from legacies. We also got new funding, particularly from trusts, foundations and partner organisations. Our winter and summer appeals raised significant sums.

#### **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, their families and carers in the next three years.

By 2010, our aim is that Counsel and Care is known as

- the place to go for quality, independent advice and information on care and support for older people
- the expert organisation for views about the future of care and support for older people
- the dynamic, effective and influential national charity for older people, their families and carers

## **COUNSEL AND CARE FOR THE ELDERLY**

### **REPORT OF THE COUNCIL (continued)**

#### **FOR THE YEAR ENDED 31ST MARCH 2008**

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Our ageing population means that Counsel and Care is needed more than ever in our 54 year history. The increasing number of older people and their families have growing expectations and greater demands for better care. They also want more from organisations like Counsel and Care - not just to help them through the care system but to maximise their choices, access new services as more older people pay for their own care services, and change the system for the better. This presents us with opportunities and challenges.

A look back at what we have achieved over the last two years shows that a lot is possible. Since 2005 we have

- doubled the opening hours of the advice line and dealt with a substantial increase in enquiries
- published a range of new factsheets with more being ordered/downloaded
- we have re-branded the organisation and made it clearer what we do
- we have launched a new website which is proving to be a good shop window and first point of call
- we have launched a new newsletter going to many more people which has helped build relationships and support appeals
- we have published a series of policy papers influencing the care agenda
- we have increased our networking and held several major national events

All this has been done with limited resources. We are in a stronger position to increase income further with our new Fundraising Manager and Development Manager, building relationships with individual donors, funders and partners.

Much more needs to be done to achieve our aims by 2010.

- we will be serving twice as many older people, their families and carers through our new model advice service and via the new FirstStop care advice service
- we will be reaching many more people via our website as our primary shop window and our factsheets, guides, newsletters and using other new technology
- we will develop our marketing and communications to better inform older people and their families about our advice service
- we will have ensured that care for older people is high up the agenda in the lead up to the next election, in all parties' manifestos
- we will work with the new government on developing and delivering a long term settlement on care
- we will have developed income generation through the website, consultancy, membership, and sales of products and services
- we will have secured new premises, invested in IT and developed the staff team

Older people and their families want more choice and control, better information and advice, and more independent quality services that they can access directly themselves. Development of our advice service strengthens our position as a care 'watchdog'. Yet too many people still say 'I wish I had known about Counsel and Care before'.

It is critical that we maintain our unique focus on the care and support of older people, particularly those who are more vulnerable. We need to be clear about what we can do as a small organisation with limited resources by working with our strategic plan and creating an action plan with specific goals and targets. To deliver our ambitions by 2010 requires focused action. The key will be securing longer term funding for developing the advice service and FirstStop, for our policy and communications, and for investing in premises, IT and staff.

## **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 £7,124 (2007 increased by £675).

Legacies receivable during the year amounted to £128,824 compared with £93,094 in 2006/07. Total income decreased from £856,137 in 2006-07 to £848,177 in 2007-8. Action was taken to reduce expenditure which is reflected in 2007-8's accounts.

At 31st March 2008, unrestricted reserves amounted to £8,266 (2007 £1,142) and, in addition, the charity held funds of £102,862 (2007 £109,789) 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 2008-09 and future years.

## COUNSEL AND CARE FOR THE ELDERLY

### REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2008

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#### 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.

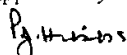
The Council Members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for 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 24th July 2008 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

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We have audited the financial statements of Counsel and Care for the Elderly for the year ended 31 March 2008 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 2008 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.



haysmacintyre  
Chartered Accountants  
Registered Auditors

24<sup>th</sup> July 2008

Fairfax House  
15 Fulwood Place  
London  
WC1V 6AY

**COUNSEL AND CARE FOR THE ELDERLY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2008**

|                                                       |       | Unrestricted<br>Funds<br>£ | Restricted Funds<br>Funded<br>Projects<br>£ | Grants<br>£    | Total<br>2008<br>£ | Total<br>2007<br>£ |
|-------------------------------------------------------|-------|----------------------------|---------------------------------------------|----------------|--------------------|--------------------|
|                                                       | Notes |                            |                                             |                |                    |                    |
| <b>Incoming Resources</b>                             |       |                            |                                             |                |                    |                    |
| <i>Incoming resources from generated funds</i>        |       |                            |                                             |                |                    |                    |
| Voluntary income                                      | 3     | 325,707                    | -                                           | -              | 325,707            | 416,445            |
| Activities for generating funds                       |       | 91,945                     | -                                           | -              | 91,945             | 46,315             |
| Investment income                                     |       | 3,186                      | -                                           | -              | 3,186              | 900                |
| <i>Incoming resources from charitable Activities</i>  |       |                            |                                             |                |                    |                    |
| Grants                                                |       | -                          | -                                           | 23,349         | 23,349             | 27,628             |
| Advice Services to older people                       |       | -                          | 3,500                                       | 342,823        | 346,323            | 194,950            |
| Policy and Communications                             |       | -                          | 57,667                                      | -              | 57,667             | 169,899            |
| <b>Total incoming resources</b>                       |       | <b>420,838</b>             | <b>61,167</b>                               | <b>366,172</b> | <b>848,177</b>     | <b>856,137</b>     |
| <b>Resources expended</b>                             |       |                            |                                             |                |                    |                    |
| <i>Costs of generating funds</i>                      |       |                            |                                             |                |                    |                    |
| Fundraising costs                                     | 5     | 115,977                    | -                                           | -              | 115,977            | 174,571            |
| <i>Charitable expenditure</i>                         |       |                            |                                             |                |                    |                    |
| Advice Services to older people                       | 5     | 162,145                    | 4,152                                       | 318,700        | 484,997            | 511,957            |
| Policy and Communications                             | 5     | 100,534                    | 111,414                                     | -              | 211,948            | 230,914            |
| <i>Governance costs</i>                               | 5     | 35,058                     | -                                           | -              | 35,058             | 32,312             |
| <b>Total resources expended</b>                       |       | <b>413,714</b>             | <b>115,566</b>                              | <b>318,700</b> | <b>847,980</b>     | <b>949,754</b>     |
| <b>Net incoming/(outgoing) resources for the year</b> |       | <b>7,124</b>               | <b>(54,399)</b>                             | <b>47,472</b>  | <b>197</b>         | <b>(93,617)</b>    |
| <b>Funds at 1st April 2007</b>                        |       | <b>1,142</b>               | <b>85,817</b>                               | <b>23,972</b>  | <b>110,931</b>     | <b>204,548</b>     |
| <b>Funds at 31st March 2008</b>                       |       | <b>£8,266</b>              | <b>£31,418</b>                              | <b>£71,444</b> | <b>£111,128</b>    | <b>£110,931</b>    |

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 surplus for the year for Companies Act 1985 purposes is £197 (2007 deficit £93,617). The accompanying notes are an integral part of the accounts.

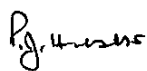
COUNSEL AND CARE FOR THE ELDERLY

BALANCE SHEET

AT 31ST MARCH 2008

|                                                      |       | Unrestricted<br>Funds<br>£ | Restricted Funds<br>Funded<br>Projects<br>£ | Grants<br>£ | Total<br>2008<br>£ | Total<br>2007<br>£ |
|------------------------------------------------------|-------|----------------------------|---------------------------------------------|-------------|--------------------|--------------------|
|                                                      | Notes |                            |                                             |             |                    |                    |
| <b>FIXED ASSETS</b>                                  |       |                            |                                             |             |                    |                    |
| Tangible assets                                      | 6     | 12,653                     | 286                                         | 2,718       | 15,657             | 22,269             |
| <b>CURRENT ASSETS</b>                                |       |                            |                                             |             |                    |                    |
| Stock                                                |       | 7,616                      | -                                           | -           | 7,616              | 332                |
| Debtors                                              | 7     | 54,595                     | -                                           | 65,000      | 119,595            | 86,218             |
| Cash at bank and in hand                             |       | 16,427                     | 61,615                                      | 6,412       | 84,454             | 113,972            |
|                                                      |       | 78,638                     | 61,615                                      | 71,412      | 211,665            | 200,522            |
| <b>CREDITORS amounts falling due within one year</b> | 8     | (83,025)                   | (30,483)                                    | (2,686)     | (116,194)          | (111,860)          |
| <b>NET CURRENT ASSETS</b>                            |       | (4,387)                    | 31,132                                      | 68,726      | 95,471             | 88,662             |
| <b>TOTAL NET ASSETS</b>                              |       | £8,266                     | £31,418                                     | £71,444     | £111,128           | £110,931           |
| <b>FUNDS AND RESERVES</b>                            |       | £8,266                     | £31,418                                     | £71,444     | £111,128           | £110,931           |

Approved by the Council and authorised for issue on 24th July 2008 and signed on its behalf by



P Hibbs, CBE  
Chairman



A P Cox  
Treasurer

**COUNSEL AND CARE FOR THE ELDERLY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2008**

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**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 for Business Enterprise and Regulatory Reform (formerly 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.

**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**

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

**2 ACCOUNTING POLICIES (continued)**

**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)

|                                             |                 |                 |
|---------------------------------------------|-----------------|-----------------|
| <b>3 VOLUNTARY INCOME</b>                   | <b>2008</b>     | <b>2007</b>     |
|                                             | <b>£</b>        | <b>£</b>        |
| Donations                                   | 196,733         | 323,101         |
| Legacies                                    | 128,824         | 93,094          |
| Miscellaneous                               | 150             | 250             |
|                                             | <u>£325,707</u> | <u>£416,445</u> |
| <br><b>4. STAFF COSTS</b>                   | <br><b>2008</b> | <br><b>2007</b> |
|                                             | <b>£</b>        | <b>£</b>        |
| Staff costs during the year were as follows |                 |                 |
| Salaries                                    | 437,751         | 463,666         |
| Social security costs                       | 43,427          | 45,965          |
| Pension and life assurance costs            | 23,728          | 26,413          |
|                                             | <u>£504,906</u> | <u>£536,044</u> |

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2008

**STAFF COSTS (continued)**

The average number of employees during the year was as follows

|                                  | 2008<br>Number | 2007<br>Number |
|----------------------------------|----------------|----------------|
| Advice services to older people  | 7              | 8              |
| Fundraising for voluntary income | 1              | 1              |
| Policy and Communications        | 3              | 3              |
| Administration and Finance       | 4              | 5              |
|                                  | <u>15</u>      | <u>17</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

|                                  | 2008<br>£       | 2007<br>£       |
|----------------------------------|-----------------|-----------------|
| Advice services to older people  | 316,804         | 322,737         |
| Fundraising for voluntary income | 76,614          | 79,550          |
| Policy and Communications        | 88,594          | 113,801         |
| Governance costs                 | 22,894          | 19,956          |
|                                  | <u>£504,906</u> | <u>£536,044</u> |

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<br>EXPENDED         | Staff<br>Costs<br>£ | Direct<br>costs<br>£ | Support<br>Costs<br>£ | Administered<br>Grants<br>£ | Total<br>2008<br>£ | Total<br>2007<br>£ |
|----------------------------------|---------------------|----------------------|-----------------------|-----------------------------|--------------------|--------------------|
| <i>Costs of generating funds</i> |                     |                      |                       |                             |                    |                    |
| Fundraising for voluntary income | 76,614              | 25,908               | 13,455                | -                           | 115,977            | 174,571            |
| <i>Charitable expenditure</i>    |                     |                      |                       |                             |                    |                    |
| Advice services to older people  | 316,804             | 38,836               | 99,301                | 30,056                      | 484,997            | 511,957            |
| Policy and Communications        | 88,594              | 76,570               | 46,784                | -                           | 211,948            | 230,914            |
| Governance costs                 | 22,894              | -                    | 12,164                | -                           | 35,058             | 32,312             |
|                                  | <u>£504,906</u>     | <u>£141,314</u>      | <u>£171,704</u>       | <u>£30,056</u>              | <u>£847,980</u>    | <u>£949,754</u>    |

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2008

5 RESOURCES EXPENDED (continued)

| 5a | DIRECT COSTS                         | Publicity &<br>other costs<br>£ | Development<br>Costs<br>£ | Funded projects<br>external charges<br>£ | Total<br>2008<br>£ | Total<br>2007<br>£ |
|----|--------------------------------------|---------------------------------|---------------------------|------------------------------------------|--------------------|--------------------|
|    | <i>Costs of generating<br/>Funds</i> |                                 |                           |                                          |                    |                    |
|    | Fundraising for<br>voluntary income  | 21,258                          | 4,650                     | -                                        | 25,908             | 80,586             |
|    | <i>Charitable<br/>expenditure</i>    |                                 |                           |                                          |                    |                    |
|    | Advice services to<br>older people   | 19,997                          | 12,303                    | 6,536                                    | 38,836             | 49,795             |
|    | Policy and<br>Communications         | 28,838                          | 5,895                     | 41,837                                   | 76,570             | 67,116             |
|    |                                      | <u>£70,093</u>                  | <u>£22,848</u>            | <u>£48,373</u>                           | <u>£141,314</u>    | <u>£197,497</u>    |
| 5b | SUPPORT COSTS<br>ALLOCATION          | Office<br>Costs<br>£            | Finance<br>and IT<br>£    | Management<br>and Admin<br>£             | Total<br>2008<br>£ | Total<br>2007<br>£ |
|    | <i>Costs of generating funds</i>     |                                 |                           |                                          |                    |                    |
|    | Fundraising for voluntary income     | 6,777                           | 4,180                     | 2,498                                    | 13,455             | 14,435             |
|    | <i>Charitable expenditure</i>        |                                 |                           |                                          |                    |                    |
|    | Advice services to older people      | 47,442                          | 29,260                    | 22,599                                   | 99,301             | 109,166            |
|    | Policy and Communications            | 20,332                          | 12,540                    | 13,912                                   | 46,784             | 49,997             |
|    | <i>Governance costs</i>              | -                               | -                         | 12,164                                   | 12,164             | 12,356             |
|    |                                      | <u>£74,551</u>                  | <u>£45,980</u>            | <u>£51,173</u>                           | <u>£171,704</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  | 2008<br>£      | 2007<br>£      |
|----|----------------------|----------------|----------------|
|    | Single need payments | 21,161         | 19,016         |
|    | Recurrent payments   | 8,895          | 11,243         |
|    |                      | <u>£30,056</u> | <u>£30,259</u> |

All payments were made to or on behalf of individuals 71 single needs payments in 2007-8 awarded compared to 64 in 2006-7

**COUNSEL AND CARE FOR THE ELDERLY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2008**

**6 TANGIBLE FIXED ASSETS**

|                       | <b>Leasehold<br/>improvements<br/>£</b> | <b>Furniture<br/>and<br/>fittings<br/>£</b> | <b>Computer<br/>and office<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|-----------------------------------------|---------------------------------------------|----------------------------------------------------|--------------------|
| <b>COST</b>           |                                         |                                             |                                                    |                    |
| At 1st April 2007     | 42,173                                  | 31,867                                      | 79,391                                             | 153,431            |
| Additions             | -                                       | -                                           | 2,077                                              | 2,077              |
| At 31st March 2008    | 42,173                                  | 31,867                                      | 81,468                                             | 155,508            |
| <b>DEPRECIATION</b>   |                                         |                                             |                                                    |                    |
| At 1st April 2007     | 42,173                                  | 18,270                                      | 70,719                                             | 131,162            |
| Charge for the year   | -                                       | 3,392                                       | 5,297                                              | 8,689              |
| At 31st March 2008    | 42,173                                  | 21,662                                      | 76,016                                             | 139,851            |
| <b>NET BOOK VALUE</b> |                                         |                                             |                                                    |                    |
| At 31st March 2008    | £-                                      | £10,205                                     | £5,452                                             | £15,657            |
| At 31st March 2007    | £-                                      | £13,597                                     | £8,672                                             | £22,269            |

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 2008 amounted to £3,004 (2007 £4,324) and has been included within restricted funds in the balance sheet.

**7. DEBTORS**

|                                | <b>2008<br/>£</b> | <b>2007<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Income tax recoverable         | 5,139             | 2,561             |
| Other debtors                  | 85,001            | 28,123            |
| Prepayments and accrued income | 9,509             | 33,918            |
| Legacies receivable            | 19,946            | 21,616            |
|                                | <u>£119,595</u>   | <u>£86,218</u>    |

**8 CREDITORS amounts falling due within one year**

|                                 | <b>2008<br/>£</b> | <b>2007<br/>£</b> |
|---------------------------------|-------------------|-------------------|
| Trade Creditors                 | 100,887           | 96,645            |
| Social security and other taxes | 15,307            | 15,215            |
|                                 | <u>£116,194</u>   | <u>£111,860</u>   |

COUNSEL AND CARE FOR THE ELDERLY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2008

| 9 | RESTRICTED FUNDS              | Balance<br>1st April<br>2007<br>£ | Income<br>2007-08<br>£ | Total<br>£      | Expenditure<br>2007-08<br>£ | Balance<br>31st March<br>2008<br>£ |
|---|-------------------------------|-----------------------------------|------------------------|-----------------|-----------------------------|------------------------------------|
|   | <b>Funded Projects</b>        |                                   |                        |                 |                             |                                    |
|   | Care in Homes                 | 126                               | -                      | 126             | 126                         | -                                  |
|   | Graham Lecture                | -                                 | 3,500                  | 3,500           | 3,500                       | -                                  |
|   | Older People in the Community | 84,941                            | 57,667                 | 142,608         | 111,414                     | 31,194                             |
|   | Independent Age               | 750                               | -                      | 750             | 526                         | 224                                |
|   |                               | <u>£85,817</u>                    | <u>£61,167</u>         | <u>£146,984</u> | <u>£115,566</u>             | <u>£31,418</u>                     |
|   | <b>Grants</b>                 |                                   |                        |                 |                             |                                    |
|   | Administered Grants           | 10,126                            | 23,349                 | 33,475          | 30,056                      | 3,419                              |
|   | Advice Services               | 13,846                            | 342,823                | 356,669         | 288,644                     | 68,025                             |
|   |                               | <u>£ 23,972</u>                   | <u>£366,172</u>        | <u>£390,144</u> | <u>£318,700</u>             | <u>£71,444</u>                     |
|   | <b>Total</b>                  | <u>£109,789</u>                   | <u>£427,339</u>        | <u>£537,128</u> | <u>£434,266</u>             | <u>£102,862</u>                    |

**Care in Homes**

Remaining funds contributed to depreciation

**Graham Lecture**

Funding from The Michael Peacock Charitable Foundation to meet the cost of mounting the annual Graham Lecture

**Older People's Care and Support**

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

**Independent Age**

Funding to maintain 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 delivering and developing the advice service

# COUNSEL AND CARE FOR THE ELDERLY

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31ST MARCH 2008

| 10  | FINANCIAL COMMITMENTS                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2008<br>£ | 2007<br>£ |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
|     | <b>Operating leases</b>                                                                                                                                                                                                                                                                                                                                                                                                                                |           |           |
|     | Annual commitments under non-cancellable operating leases are as follows                                                                                                                                                                                                                                                                                                                                                                               |           |           |
|     | Land and buildings                                                                                                                                                                                                                                                                                                                                                                                                                                     |           |           |
|     | Expiry date after five years                                                                                                                                                                                                                                                                                                                                                                                                                           | £52,206   | £61,342   |
|     | Other                                                                                                                                                                                                                                                                                                                                                                                                                                                  |           |           |
|     | Between 1 – 2 years                                                                                                                                                                                                                                                                                                                                                                                                                                    | £3,280    | £3,280    |
| 11. | <b>CCE (COMMERCIAL) LIMITED</b>                                                                                                                                                                                                                                                                                                                                                                                                                        |           |           |
|     | 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  | <b>ACKNOWLEDGEMENT OF GRANTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                       |           |           |
|     | The charity wishes to record individually the following grants received during 2007-08                                                                                                                                                                                                                                                                                                                                                                 |           |           |
|     | <b>Big Lottery</b>                                                                                                                                                                                                                                                                                                                                                                                                                                     | £13,423   |           |
|     | Funding for the First Stop Care Advice project                                                                                                                                                                                                                                                                                                                                                                                                         |           |           |
|     | <b>BUPA</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            | £100,000  |           |
|     | Funding for the Advice Service                                                                                                                                                                                                                                                                                                                                                                                                                         |           |           |
|     | (£50,000 carried forward to 2008-09)                                                                                                                                                                                                                                                                                                                                                                                                                   |           |           |
|     | <b>Comic Relief</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |           |
|     | Funding the Voting Age project                                                                                                                                                                                                                                                                                                                                                                                                                         | £36,000   |           |
|     | <b>The Charles Hayward Foundation</b>                                                                                                                                                                                                                                                                                                                                                                                                                  | £10,000   |           |
|     | Funding for the Vital Links project                                                                                                                                                                                                                                                                                                                                                                                                                    |           |           |
|     | <b>The City Bridge Trust</b>                                                                                                                                                                                                                                                                                                                                                                                                                           | £11,400   |           |
|     | Advising older Londoners                                                                                                                                                                                                                                                                                                                                                                                                                               |           |           |
|     | <b>The Drapers Charitable Trust</b>                                                                                                                                                                                                                                                                                                                                                                                                                    | £7,500    |           |
|     | Funding for the Development Manager's post                                                                                                                                                                                                                                                                                                                                                                                                             |           |           |
|     | <b>The Dulverton Trust</b>                                                                                                                                                                                                                                                                                                                                                                                                                             | £25,000   |           |
|     | Funding for the Advice service                                                                                                                                                                                                                                                                                                                                                                                                                         |           |           |
|     | <b>The Freemasons' Grand Charity</b>                                                                                                                                                                                                                                                                                                                                                                                                                   | £15,000   |           |
|     | To develop three factsheets                                                                                                                                                                                                                                                                                                                                                                                                                            |           |           |
|     | <b>The Herbert &amp; Peter Blagrove Charitable Trust</b>                                                                                                                                                                                                                                                                                                                                                                                               | £10,000   |           |
|     | To investigate and implement a strategy for self financing and longer term sustainability                                                                                                                                                                                                                                                                                                                                                              |           |           |
|     | <b>The John Ellerman Foundation</b>                                                                                                                                                                                                                                                                                                                                                                                                                    | £40,000   |           |
|     | Funding for the Policy and Information Officer's post                                                                                                                                                                                                                                                                                                                                                                                                  |           |           |
|     | <b>The Lloyds TSB Foundation</b>                                                                                                                                                                                                                                                                                                                                                                                                                       | £30,000   |           |
|     | Funding for the Vital Links project                                                                                                                                                                                                                                                                                                                                                                                                                    |           |           |

**COUNSEL AND CARE FOR THE ELDERLY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2008**

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|                                                       |                |
|-------------------------------------------------------|----------------|
| <b>The Nuffield Foundation</b>                        | <b>£16,668</b> |
| Advanced Care Planning in Care Homes for Older People |                |
| <b>The Rayne Foundation</b>                           | <b>£10,000</b> |
| Funding for Advice Service                            |                |
| <b>The Tudor Trust</b>                                | <b>£50,000</b> |
| Funding for the Development Manager's post            |                |

**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