

COUNSEL AND CARE FOR THE ELDERLY

**Registered charity
Company limited by guarantee**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2010**

Company Registration Number 645708
Charity Registration Number 203429



COUNSEL AND CARE FOR THE ELDERLY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2010

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COUNSEL AND CARE FOR THE ELDERLY
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31ST MARCH 2010

The Council presents its report and financial statements for the year ended 31st March 2010

REFERENCE AND ADMINISTRATIVE DETAILS

Council Members	Miss Davina Hodson Mr Sushil Radia Miss Pamela Hibbs CBE Mr Antony Cox Professor Sue Balloch Mrs Valerie Barrow Dr Clive Bowman Mrs Elizabeth Carless Ms Lucinda Craig Mr Malcolm Dean Dr Tom Denning Mr John Dennis Mr Marc Dight Mrs Joceline Graham Ms Alison Knapp Mr Rupert Symons Dr Stephen Webster Ms Denise Wilkinson	(President) (Chairman) (Deputy Chairman) (Treasurer)
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 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 2010

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 2006, were as follows

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

Professor Sue Balloch (appointed September 2009)
Mrs Valerie Barrow
Dr Clive Bowman
Mrs Elizabeth Carless (appointed September 2009)
Ms Lucinda Craig (appointed September 2009)
Mr Malcolm Dean
Dr Tom Denning
Mr John Dennis

Mr Marc Dight
Mr Brian Dowling (stepped down September 2009)
Mrs Joceline Graham
Ms Alison Knapp
Mr Rupert Symons
Dr Stephen Webster
Ms Denise Wilkinson (appointed September 2009)

Council Members are elected annually at the charity's Annual General Meeting. Sushil Radia was re-elected as Chairman in September 2009 for a second year. The full Council meets three times a year. Six members serve on the Finance and General Purposes Committee which meets four times a year, as do the Fundraising and Income Generation Committee. The Policy and Advice Committee meets three times a year. All the members serve in a voluntary capacity and bring a range of 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 and develop 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 controls is designed to manage rather than eliminate risks and cannot provide absolute assurance against any loss.

OBJECTIVES, PRINCIPAL ACTIVITIES AND ACHIEVEMENTS

Counsel and Care is the national charity working with older people, their families and carers to get the best care and support. We provide personalised, in-depth advice and information, which informs our research and campaigning. (The charity's full legal name is Counsel and Care for the Elderly).

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. These requirements are addressed in this report.

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.

In 2009-10 the charity experienced significant growth despite the difficult economic climate. Income grew by over 38% and spending by 17%, enabling the charity to build its reserves. We helped more older people, their families and carers through our unique advice service and we raised our profile and influence at a critical time for the future of care and support. The income growth was due in particular to a large legacy from Stephen Marshall, a beneficiary of our advice service, and to continued success in securing grants from trusts and foundations. We have also maintained our drive to diversify sources of income through fundraising, membership and particularly income generation through contracts with local authorities and partnerships. This is enabling us to develop the capacity of our advice service to handle more enquiries. The feedback from people using our advice service continues to be very positive, as reflected in this report, and we are reviewing our monitoring and evaluation to better demonstrate our impact. Some of our activities and impact – such as our partnership working and campaigning, joint events and First Stop Care Advice, for example – are not fully reflected in these accounts because expenditure has been incurred through other organisations.

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2010

OBJECTIVES, PRINCIPAL ACTIVITIES AND ACHIEVEMENTS (continued)

Advice, Information and Support

Our unique advice service has helped more older people, their families and carers in the last year. In total we reach some 250,000 people a year through our advice line, our website, and our guides and publications. Approximately one in every hundred people using our website then use our advice line.

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 continue to 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 taken steps to increase the capacity of our advice service. Our two-tier system enables us to take more enquiries and undertake more in-depth casework. In 2009-10 we handled over 3,300 enquiries, up by almost 20% on the previous year. Table A below shows the increase in the number of enquiries to our advice service in 2009-10 compared to 2008-9. The most frequently raised issues are reflected in Table B.

We also continued to be a partner in First Stop Care Advice which offers a single gateway to information and advice for older people and their carers on their care, housing and finance options, in partnership with Help the Aged (later Age UK), the Elderly Accommodation Counsel and NHFA.

We developed and updated our guides to help older people, their families and carers to reflect the rapidly changing world of care. Our popular care home handbook was fully revised and relaunched in late 2009.

All our guides 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 (see Table C). We also launched an online store selling a range of aids and equipment to help older people in and around the home.

Table A. Advice Service enquiries and information requests

Total Number of	2008-9	2009-10
Telephone enquiries	2,494	2,968
Factsheets requested	2,390	2,719
Enquiries by letter	184	41
Enquiries by email	213	309

Table B: Top ten issues raised with Counsel and Care's Advice Service in 2009-10

1	Care fees	Information about paying care home fees
2	Information	About NHS Continuing Care funding
3	Care Home funding	Third party top ups
4	Information	Home care
5	Formal complaints system	To the council
6	Care fees	Questions about deprivation of capital
7	Self-funders	Information about paying care home fees
8	Information	Assessment by social services departments
9	Care home funding	Beneficial interest (jointly owned properties)
10	Mental health	Care decisions

COUNSEL AND CARE FOR THE ELDERLY
REPORT OF THE COUNCIL (continued)
FOR THE YEAR ENDED 31ST MARCH 2010

OBJECTIVES, PRINCIPAL ACTIVITIES AND ACHIEVEMENTS (continued)

Table C: Counsel and Care's website

2008-9		2009-10	
Hits		Hits	
Number of visitors	191,552	Number of visitors	205,665
Factsheets/guides downloaded	23,316	Factsheets/guides downloaded	14,509
Care Home Guides	8,929	Care Home Guides	7,459
Publications	5,603	Publications	4,845

Feedback from people using Counsel and Care's advice service

The conversation with you gave me the confidence to go back to social services and pursue my aim again, this time I was not brushed off and have saved my mother at least £7,450

This was an initial enquiry and very useful, helping me direct my plans

Working my way through the tangle of facts and misinformation, Counsel and Care were clear, concise, accurate, and honest. There are no words to describe my gratitude and relief.

I now understand the situation and can use this as appropriate to help my client. It will also help in understanding similar situations in the future.

I was given advice to challenge the premature discharge of my mother (98) from hospital - she stayed for a further 15 days.

I got the facts, additional points of contact and an opportunity to discuss what was worrying me with a warm, professional person who clearly understands.

Received information I could not obtain elsewhere. I have tried other avenues but their staff, although pleasant, didn't seem to know anything. Your advisor on the other hand was an expert. I got the answers to ALL my questions, well done!

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2010

OBJECTIVES, PRINCIPAL ACTIVITIES AND ACHIEVEMENTS (continued)

Projects and research

The previous year saw the completion of several projects and research activities, taking forward issues raised by older people and their carers through our advice service. Since then we have undertaken two new projects. VotingAge developed an older people's manifesto, following consultation on what older people wanted in all the political parties' manifestos. The final manifesto was published in 2009 and was widely disseminated before the 2010 general election. VitalLinks is developing a national network of local befriending schemes to help them tackle the loneliness and isolation faced by growing numbers of older people. The network will be supporting and promoting befriending schemes, initially by establishing a national database and website and then by holding regional events and taking up issues raised by schemes.

Policy and Communications

Our influencing work led by the Policy and Communications Team goes from strength to strength - shaping national policy, responding to national initiatives, raising our profile in the media, networking and developing our communications. 2009-10 was a particularly busy year with the impending general election (as above) and the development of a white paper on the future of care and support.

The Government published a Green Paper on the future of care and a new strategy for an ageing society, our response and policy papers were influential in shaping the subsequent care white paper published in March 2010.

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. The Care and Support Alliance was formed in 2009 to influence the white paper and beyond. Counsel and Care has also been represented on a number of Government taskforces.

In 2009-10 Counsel and Care supported the development of the new All Party Parliamentary Group on Housing and Care for Older People. With the support of Hanover and MHA, Counsel and Care provided the secretariat to the group, organising several meetings and a reception on key issues for Parliamentarians of all parties.

Counsel and Care's media profile is growing with an increasing number of positive mentions in the national media, regularly reaching audiences of 30-40 million plus a month. Our website is attracting substantial numbers of visitors (see Table C) and content is regularly refreshed and added to. Later in 2010 we will be revamping our website. Our newsletter, Generations, is circulated to growing numbers of members, supporters, policymakers and media.

We have spoken at and been represented at events run by other national organisations and organised our own series of national conferences. These included conferences on the funding and transformation of care. Our annual conference featured Government and Opposition speakers, attracting large audiences on the day and through subsequent web coverage. We were also one of the national charities involved in organising Carers Week in June 2009.

Our most high profile event was the annual Graham Lecture given in September 2009 by Rt Hon Lord Heseltine, together with our first awards recognising good media coverage of older people and their issues. The lecture and awards took place during ElderCare Week organised by Counsel and Care. The media awards are being extended into 2010.

FUNDRAISING AND INCOME GENERATION

We developed our 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. We obtained new funding, particularly from trusts and foundations – this income grew despite the impact of the recession on charitable trusts. Our winter and summer appeals also raised significant sums and in the coming year we intend to grow individual giving.

2009-10 saw a growth in income generated through selling services and partnership agreements. A major new development has been marketing our advice service to local authorities to help them deliver universal information and advice to their older residents and carers. Contracts have been secured with Westminster City Council, Hampshire County Council and Barnet Council as part of the drive to transform adult social care through providing universal information and advice to older people and their families and carers. With a new income generation strategy, we are seeking to work with more local authorities and housing associations in the coming year. Investment from Futurebuilders has helped us to increase our capacity to win and deliver public service contracts as well as invest in our IT systems.

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2010

FUTURE PLANS

Counsel and Care's strategic plan sets out how we intend to achieve our mission of working with older people, their families to get the best care and support for carers over the next five years. Our aim is that Counsel and Care is known as

- the people to go to for the best possible personal advice and information on care and support for older people and their carers
- the leading independent national charity for older people, their families and carers
- the experts campaigning on the future of care and support for older people and their carers, informed by our advice service

Our ageing population means that Counsel and Care is needed more than ever in our 56 year history. The increasing numbers 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 care system for the better. At the same time we face growing financial pressures to make the most of our resources and to generate new income.

We have achieved a lot with limited resources

- a new model for delivering the advice service and increasing our capacity while maintaining the unique quality of service
- we now reach some 250,000 people a year through our website, information and guides, and unique advice service
- we are working with a growing number of local authorities to help them provide advice to their older residents and carers and to generate new income for Counsel and Care
- our annual lecture and debate in 2009 was the biggest and highest profile yet as part of a growing series of conferences and events
- our work supporting carers is higher profile with Carers Week, the care vouchers campaign and influencing the new national carers strategy
- our policy papers and our annual survey on charging and eligibility criteria have helped influence the future of care
- working with other organisations we are helping to shape the future funding of care

All this has been done within very tight resources. We have increased our income in each of the last five years and are in a strong position to increase income further. Crucial to our success has been keeping a very tight grip on spending and making every penny work as hard as possible.

In the context of economic and political uncertainty and making the best use of our resources, we have agreed six key objectives for the coming period:

- Expand our advice service over the next three to five years, plus launch a revamped website in autumn 2010
- Influence the new government to take forward the care funding and reform agenda
- Build a coalition to tackle loneliness amongst older people
- Win new contracts to deliver universal advice and information helping to develop grassroots marketing of the charity
- Celebrate our 60th anniversary – starting in September 2013 through to September 2014
- Lease is getting towards the end of its term therefore a move to new premises

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 £180,537 (2009 increased by £70,172).

Legacies receivable during the year amounted to £248,780 (2009 £17,267).

At 31st March 2010, unrestricted reserves amounted to £258,975 (2009 £78,438) and, in addition, the charity held funds of £82,210 (2009 £53,660) provided by other organisations and agencies which are restricted to particular purposes. We have invested in fundraising and income generation with extra staff who we anticipate will bring in extra resources in 2010-11 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 is in the region of £500,000. Council is aware that the measures taken to improve funding have not fully been achieved but progress has been made and reserves have gone up by £209,087. In the coming year we hope that our fundraising and income generation strategy will move us closer to our reserves target.

COUNSEL AND CARE FOR THE ELDERLY

REPORT OF THE COUNCIL (continued)

FOR THE YEAR ENDED 31ST MARCH 2010

RESPONSIBILITIES OF COUNCIL MEMBERS

The Council Members (who are also directors and trustees of Counsel and Care for the Elderly for the purposes of company law) are responsible for preparing the Council's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the Council Members 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles of the Charities SORP,
- 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

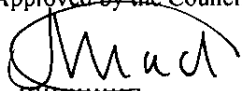
The Council Members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 22nd July 2010 and signed on its behalf by



Sushil Radia
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 2010 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 company's members, as a body, in accordance with Sections 495 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 company and the 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

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view as set out in the Statement of Trustees' Responsibilities.

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, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Trustees' Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual 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 charity's circumstances, consistently applied and adequately disclosed.

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

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2010, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Trustees' Annual Report is consistent with the financial statements.



Richard Weaver
Senior Statutory Auditor
for and on behalf of haysmacintyre, Statutory Auditor

Fairfax House
15 Fulwood Place
London
WC1V 6AY

22 July 2010

COUNSEL AND CARE FOR THE ELDERLY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2010

	Notes	Unrestricted Funds £	Restricted Funded Projects £	Total 2010 £	Total 2009 £
Incoming Resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	3	501,129	-	501,129	237,560
Activities for generating funds		135,744	-	135,744	179,840
Investment income		73	-	73	1,483
<i>Incoming resources from charitable Activities</i>					
Advice Services to older people		-	563,865	563,865	423,237
Policy and Communications		-	-	-	25,750
Total incoming resources		<u>636,946</u>	<u>563,865</u>	<u>1,200,811</u>	<u>867,870</u>
Resources expended					
<i>Costs of generating funds</i>					
Fundraising costs	5	117,899	-	117,899	102,957
<i>Charitable expenditure</i>					
Advice Services to older people	5	40,750	530,958	571,708	489,129
Policy and Communications	5	262,858	4,357	267,215	220,077
<i>Governance costs</i>	5	<u>34,902</u>	<u>-</u>	<u>34,902</u>	<u>34,737</u>
Total resources expended		<u>456,409</u>	<u>535,315</u>	<u>991,724</u>	<u>846,900</u>
Net incoming resources for the year		180,537	28,550	209,087	20,970
Funds at 1st April 2009		<u>78,438</u>	<u>53,660</u>	<u>132,098</u>	<u>111,128</u>
Funds at 31st March 2010		<u>258,975</u>	<u>82,210</u>	<u>341,185</u>	<u>£132,098</u>

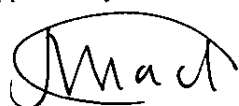
All operations of the charitable company continued throughout both years and no operations were acquired or discontinued. The charitable company has no other recognised gains and losses other than those stated above. The surplus for the year for Companies Act 2006 purposes is £209,087 (2009 surplus £20,970).

The accompanying notes form part of these financial statements.

BALANCE SHEET

AT 31ST MARCH 2010

	Notes	Unrestricted Funds £	Restricted Funded Projects £	Total 2010 £	Total 2009 £
FIXED ASSETS					
Tangible assets	6	19,678	1,000	20,678	10,765
CURRENT ASSETS					
Stock		632	-	632	4,695
Debtors	7	102,663	116,973	219,636	174,316
Cash at bank and in hand		258,212	(26,037)	232,175	14,014
		361,507	90,936	452,443	193,025
CREDITORS: amounts falling due within one year	8	(70,370)	(9,726)	(80,096)	(71,692)
Net Current Assets		291,137	81,210	372,347	121,333
Total Assets less Current Liabilities		310,815	82,210	393,025	132,098
CREDITORS amounts falling due after one year	9	(51,840)	-	(51,840)	-
TOTAL NET ASSETS		£258,975	£82,210	£341,185	£132,098
FUNDS AND RESERVES		£258,975	£82,210	£341,185	£132,098

Approved by the Council and authorised for issue on 22nd July 2010 and signed on its behalf by

Sushil Radia
Chairman

Antony Cox
Treasurer

The accompanying notes form part of these financial statements

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2010

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 Innovation & Skills 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 2006.

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 10).

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.

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 on a straight line basis, the cost less estimated residual value, of each asset over its useful life, as follows:

Leasehold improvements	- 10% (or over the life of the lease, whichever is shorter)
Furniture and fittings	- 20%
Computers and office equipment	- 25%

Expenditure

Expenditure is accounted for on an accruals basis and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

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.

Pension costs

The charity contributes to a defined benefit scheme for its staff. Contributions are charged in the year in which they become payable.

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2010

2. ACCOUNTING POLICIES (continued)

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

	2010 £	2009 £
Donations	252,349	220,118
Legacies	248,780	17,267
Miscellaneous	-	175
	<u>£501,129</u>	<u>£237,560</u>

4. STAFF COSTS

	2010 £	2009 £
Staff costs during the year were as follows		
Salaries	573,315	495,237
Social security costs	55,399	48,807
Pension and life assurance costs	33,688	28,670
	<u>£662,402</u>	<u>£572,714</u>

	Number	Number
The average number of employees during the year was as follows		
Advice services to older people	9	8
Fundraising for voluntary income	1	1
Income Generation	2	1
Policy and Communications	4	3
Administration and Finance	4	4
	<u>20</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

	£	£
Advice services to older people	410,619	356,991
Fundraising for voluntary income	98,205	86,648
Policy and Communications	129,718	105,474
Governance costs	23,860	23,601
	<u>£662,402</u>	<u>£572,714</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.

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2010

5.	RESOURCES EXPENDED	Staff Costs £	Direct costs £	Support Costs £	Administered Grants £	Total 2010 £	Total 2009 £
	<i>Costs of generating funds</i>						
	Fundraising for voluntary income	98,205	9,944	9,750	-	117,899	102,957
	<i>Charitable expenditure</i>						
	Advice services to older People	410,619	42,833	103,516	14,740	571,708	489,129
	Policy and Communications	129,718	89,473	48,024	-	267,215	220,077
	<i>Governance costs</i>	23,860	-	11,042	-	34,902	34,737
		<u>£662,402</u>	<u>£142,250</u>	<u>£172,332</u>	<u>£14,740</u>	<u>£991,724</u>	<u>£846,900</u>
5a	DIRECT COSTS	Publicity & other costs £	Development Costs £	Funded projects external charges £	Total 2010 £	Total 2009 £	
	<i>Costs of generating Funds</i>						
	Fundraising for voluntary income	1,475	8,469	-	9,944	6,525	
	<i>Charitable expenditure</i>						
	Advice services to older people	-	22,186	20,647	42,833	19,856	
	Policy and communications	74,613	10,604	4,256	89,473	79,651	
		<u>£76,088</u>	<u>£41,259</u>	<u>£24,903</u>	<u>£142,250</u>	<u>£106,032</u>	
5b	SUPPORT COSTS ALLOCATION	Office Costs £	Finance and IT £	Management and Admin £	Total 2010 £	Total 2009 £	
	<i>Costs of generating funds</i>						
	Fundraising for voluntary income	5,524	2,722	1,504	9,750	9,784	
	<i>Charitable expenditure</i>						
	Advice services to older people	49,718	24,495	29,303	103,516	92,292	
	Policy and Communications	22,097	10,886	15,041	48,024	34,952	
	<i>Governance costs</i>	-	-	11,042	11,042	11,136	
		<u>£77,339</u>	<u>£38,103</u>	<u>£56,890</u>	<u>£172,332</u>	<u>£148,164</u>	

The expenditure has been allocated on the following basis

Support costs on staff numbers

Re-allocation of Administrative costs on salary allocation

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2010

5c ADMINISTERED GRANTS

	2010 £	2009 £
Single need payments	7,790	11,017
Recurrent payments	6,950	8,973
	<u>£14,740</u>	<u>£19,990</u>

All payments were made to or on behalf of individuals

6 TANGIBLE FIXED ASSETS

	Leasehold improvements £	Furniture and fittings £	Computer and office equipment £	Total £
COST				
At 1st April 2009	42,173	33,260	81,468	156,901
No Longer in Use	-	-	(23,269)	(23,269)
Additions	-	178	20,225	20,403
	<u>42,173</u>	<u>33,438</u>	<u>78,424</u>	<u>154,035</u>
At 31st March 2010	42,173	33,438	78,424	154,035
DEPRECIATION				
At 1st April 2009	42,173	25,143	78,820	146,136
No Longer in Use	-	-	(23,269)	(23,269)
Charge for the year	-	3,549	6,941	10,490
	<u>42,173</u>	<u>28,692</u>	<u>62,492</u>	<u>133,357</u>
At 31st March 2010	42,173	28,692	62,492	133,357
NET BOOK VALUE				
At 31st March 2010	<u>£-</u>	<u>£4,746</u>	<u>£15,932</u>	<u>£20,678</u>
At 31st March 2009	<u>£-</u>	<u>£8,117</u>	<u>£2,648</u>	<u>£10,765</u>

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 2010 amounted to £1,000 (2009 £1,859) and has been included within restricted funds in the balance sheet

7. DEBTORS

	2010 £	2009 £
Income tax recoverable	2,403	2,211
Other debtors	185,016	155,710
Prepayments and accrued income	32,217	16,395
	<u>£219,636</u>	<u>£174,316</u>

8. CREDITORS: amounts falling due within one year

	2010 £	2009 £
Loans (see note 9)	3,160	-
Trade creditors	51,067	50,399
Social security and other taxes	25,869	21,293
	<u>£80,096</u>	<u>£71,692</u>

COUNSEL AND CARE FOR THE ELDERLY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31ST MARCH 2010

9. CREDITORS: amounts falling due after more than one year	2010 £	2009 £
Repayable		
1 - 2 years	7,314	-
2 - 5 years	24,786	-
Over 5 years	19,740	-
	<u>51,840</u>	<u>-</u>
Due within one year (see note 8)	3,160	-
	<u>£55,000</u>	<u>£-</u>

During the year a loan of £55,000 was received from Futurebuilders England. Further drawdown of the facility is available up to a maximum £230,000 upon the fulfilment of certain pre-conditions. The Loan is repayable over 8 years commencing from May 2010 and bears interest at 6% per annum for the first 3 years and then subject to review, up to a maximum of 3% over Bank of England base rate.

10. RESTRICTED FUNDS	Balance 1st April 2009 £	Income 2009-10 £	Expenditure 2009-10 £	Balance 31st March 2010 £
Funded Projects				
Older People's Care and Support	4,357	-	4,357	-
Independent Age	-	1,500	750	750
	<u>£4,357</u>	<u>1,500</u>	<u>5,107</u>	<u>750</u>
Grants				
Administered Grants	1,275	14,981	14,740	1,516
Advice Services	48,028	547,384	515,468	79,944
	<u>£49,303</u>	<u>562,365</u>	<u>530,208</u>	<u>81,460</u>
Total	<u>£53,660</u>	<u>£563,865</u>	<u>£535,315</u>	<u>£82,210</u>

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 2010

11 FINANCIAL COMMITMENTS

	2010 £	2009 £
Operating leases		
Annual commitments under non-cancellable operating leases are as follows		
Land and buildings		
Expiry between 2 – 5 years	<u>£61,349</u>	<u>£61,600</u>
Other		
Between 2 – 5 years	<u>£3,266</u>	<u>£2,780</u>

12 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.

13 ACKNOWLEDGEMENT OF GRANTS

The charity wishes to record the following grants received during the year:

Big Lottery
Calouste Gulbenkian Foundation
Department of Health
Future Builders
Garfield Weston Foundation
Henry Smith Charity Trust
Independent Age
The Charles Hayward Foundation
The Clothworkers Foundation
The Drapers Charitable Trust
The Fresh Hope Foundation
The Grand Charity
The Herbert & Peter Blagrove Charitable Trust
The John Ellerman Foundation
The Office for Civil Service
The Rank Foundation
The Rayne Foundation
The Lloyds TSB Foundation
The Tudor Trust

14. PENSIONS

The charity operates a defined contribution scheme in respect of salaried employees. Contributions are charged in the accounts as incurred and there were no outstanding or proposed contributions as at the balance sheet date. Pension costs charged in the year were £31,754 (2009: £26,505).

15. 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.