



Bristol Older People's Forum CIO

Charitable Incorporated Organisation

Charity number: 1162616

Annual Report & Accounts

10 July 2015 to 31 March 2016

Annual Report & Accounts

10 July 2015 to 31 March 2016

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Reference and administrative details

Charity name: Bristol Older People's Forum CIO
 Registered charity number: 1162616
 Official address of the charity: Canningford House, 38 Victoria Street
 Bristol, BS1 6BY

Charity Trustees

	Trustee name	Office (if any)	Dates acted if not for whole year
1	Judith Brown	Chair	
2	Stephanie Batterbury	Treasurer	
3	Douglas Burge		10 July 2015 to 29 March 2016
4	David Elson		
5	Gloria Morris		
6	Gillian Seward		
7	Tony Wilson		

Bankers

Unity Trust Bank, Nine Brindleyplace, Birmingham, B1 2HB
 Triodos, Deanery Road, Avon, Bristol, BS1 5AS

Independent Examiner

Rupert Taylor, 31 Lena St, Bristol BS5 6DB

Staff

Forum Project Manager K Bowers
 Finance & Administration Manager Y Pot

Report of the trustees

for the period 10 July 2015 to 31 March 2016

The Trustees present its Annual Report and Independent Examiner's Report for the period 10 July 2015 to 31 March 2016.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

Objectives and activities

The objects of Bristol Older People's Forum CIO are:

- 1) To promote social inclusion for the public benefit by working with those in the City of Bristol who are socially and economically excluded on the grounds of their age, relieving the needs of such people and supporting their participation in society.
- 2) The relief of poverty and sickness and the preservation and protection of good physical or mental health amongst persons who are in need as a result of their age in the City of Bristol.

In furtherance of these objects, the trustees shall:

- a. Increase, co-ordinate and provide information about opportunities for older members of all of Bristol's communities;
- b. Give older people a voice and facilitate their engagement with service providers, so as to influence the quality and relevance of local services and provisions and so better meet the needs of people over 55
- c. Research or participate in research into the causes and effects of social exclusion of older people in the City
- d. Promote activities that support the health and well-being of older people in Bristol

Main Activities

The main activities undertaken to further the charity's objects for the public benefit are detailed in the following pages as follows:

- **Open Forum Meetings**
- **Representation**
- **Newsletters**
- **Membership and Survey**
- **'Other work' – key activities that further our purpose and work towards our future**

Achievements and performance

In this past year, during which we became a charity, Bristol Older People's Forum (BOPF) has continued to work to improve the opportunities for older people to participate in their community by inviting key people who make decisions to our open forum meetings (held in locations across the city to enable as many people as possible, from all sections of the community, to attend). We have given older people a voice, facilitating engagement with service providers, and holding events such as Bristol mayoral hustings (attracting 100+ attendees), and hustings for the PCC elections (the latter in collaboration with other equality forums in the City).

We have helped to influence the quality of many local services to better meet the needs of older people, through encouraging members to speak up, ask questions and respond to local consultations. Also our members represent older people on a wide variety of committees, boards and groups.

We have worked to research issues regarding older people's health and social exclusion—with Bristol University and UWE; and our partner Bristol Ageing Better (BAB).

Our newsletters are a vital, printed, resource and information for older people, particularly in respect of their health, social and economic welfare—so that individuals can find the support they need.

Our membership remains at a similar level to previous years—we tend to see a seasonal decrease in membership (mortality) and recruit members through events and word of mouth and local media. Our membership number of 2745 remains the largest of any older people organisation in Bristol, and is used as a resource by the Universities, Council, NHS, Age UK Bristol and Bristol Ageing Better. Our members are loyal, enthusiastic and active (over 500 responded to our latest survey, see page 7)

We have worked hard this year to ensure we have reliable and accurate data on our membership and can understand their socio-geo-demographic profiles and how these relate to all older people in Bristol. We are encouraged to find our membership extends across the City, including the most deprived wards, which aligns with past research we have done asking about income levels and more.

We have collaborated in setting up a local radio programme presented by older people, for older people—another channel for providing information to older people especially those digitally excluded. We also continue to collaborate to deliver the annual 2-week long Celebrating Age Festival in the city.

We look forward to delivering even more into our second year, building on our relationships with members, all older people, and many other supporters and organisations in the City and beyond.

Open Forum Meetings

Our open forums are an opportunity for members, and others, to get together and interact and critically provide a chance to meet and question / influence key decision makers affecting their lives.

Half our meetings are held centrally, on major bus routes, and half are held within areas of the city to enable people to attend without having to travel to far—and to support local community centres and other local initiatives. All members are aware of the meetings, and we invite others through reciprocal and other communications.

In 2015-2016 we held 8 meetings plus our AGM, each one hosting at least 2 speakers. We attracted 323 attendances (of these 244 members). We work hard to select and invite speakers in response to the wishes and needs of our members and current climate and challenges; to fulfil our objects for the public benefit.

Last year's speakers included: Senior Manager from First Group (buses), Bristol Council's (BCC) group manager for sustainable transport, speaker on Eid & Ramadan (BOPF member), Senior NHS manager on NHS changes, Bristol's Green Capital commissioned community artist, home repair scheme, NHS Patient & Public empowerment, Bristol Community Health CIC (BCH), Walking for Health, Bristol University (BU) Sphere research project, crime prevention advice, compassion in dying, care forum falls prevention, Royal Horticultural Society (RHS) community outreach, BCC City Innovation, Community Access Support Service (CASS) on developments in Bristol Mental Health, Care Quality Commission (CQC), Adult social care charging policy, driverless car research. As previously mentioned we also hosted 7 candidates for Bristol mayoral hustings and jointly hosted PCC hustings for the region.

We see new faces at each meeting, (and now capture whether they are new via our registers) we are always open to everyone and our meetings are **free**. We know we attract those who work with older people who take information to their groups and clients—and there is a self completion feedback form for all attendees asking about their experience of the meeting and us (and asks gender, age, postcode).

Our forum format:

We have responded to feedback and our format reflects the views of members. Each meeting begins with an opportunity to discuss key consultations in progress so that views can be fed back (and we are aware of their views), and any other issues members wish to raise e.g. passing on campaign or petition information, asking us to take some action as an organisation, or advice on how they can act.

We then have the main speaker and an opportunity for questions, followed by reports from trustees and other members representing us at events, groups etc, followed by a short business report and AOB. We find we are asked by at least one other speaker to attend and we're usually able to accommodate them. Refreshments are available, and there is time to socialise both at the beginning and end of each meeting. Attendees often continue to catch up beyond the end of the meeting.

Representation

Ten members of BOPF sit on BCC's Older People's Partnership Board; the Council's channel for discussing issues affecting older people. Membership includes professionals of key organisations working with older people in the City, together with representatives of carers and BME groups—with invited speakers to update the Board on key changes and policies - and to get OPPB views. The OPPB has recently been tasked by Bristol's elected Mayor with monitoring the work of the Age Friendly City Project (this project is one of BAB's deliverables and is a World Health Organisation award).

BOPF's Chair Judith Brown is the expert witness on BCC's 'People' Scrutiny committee. Recently the Council re-organised its own care policy. Judith was involved in ensuring quality of care was enhanced by the changes.

Two BOPF members represent Bristol on the local committee ('GAS') of the National Pensioner's Convention, to which BOPF is affiliated.

BOPF is also a full member of VOSCUR, which represents all of the VCSE sector in the City; and a member of BEING (Bristol's Equality Influence Networking Group)—the 6 equality 'voice & influence' groups in the City, working together on various initiatives and events.

The demand for us to attend events, meetings and boards continues to increase and we do find ourselves having to be selective.

In addition to the trustees we have an action committee of further active volunteers who represent and report back.

Such representation delivers decision making outcomes for older people and maintains awareness of the needs of older people. It also keeps the profile of the Forum's existence—and it's membership, and we know we are well respected through such contributions.

Membership

Total Members: 2745; New members: 83; Ceased: 111 (moved or deceased)

Our members are loyal—we know that no-one ever asks to 'leave' - unless they move out of area (one or two a year). We are working on database improvements to capture date joined and actual age, and logging donations against members (and GiftAid). When new members join they will soon receive a welcome email (with links with our new website and its resources), and we will continue to ask for email information where members are happy to hear from us by email—which of course saves money on newsletter costs, and also enables other timely information to be sent.

Survey

Our member survey was included in our summer 2015 newsletter. We had 534 responses—which in itself shows engagement, interest and the wish to have a voice. We included some questions which will form baseline data for the BAB project—on isolation and community participation. We also asked socio-demographic and equality questions to enable accurate reporting and tracking

data for funders and to ensure we are inclusive. The other questions were to enable us to build a good picture of members and their needs and preferences—to guide strategy and action planning in order to provide public benefit.

This year we worked hard to be chosen for volunteers to work on our survey data during a 'datadive' in the city—which consisted of a team of around 20 data scientists working with us over a whole weekend. The aim to ensure that data becomes useful insight. We were also able to compare our members to all older people in Bristol, through using other data sources such as the census and the Council's JSNA and Quality of Life data. There is an ongoing relationship with several of the data volunteers to ensure we have capacity and skills to mine our data further—our members are a unique group within Bristol and may not answer other surveys, and we continue to communicate the survey findings to existing and potential partners and funders. Such working and funding would increase our ability to deliver benefits for older people in Bristol.

The survey did find that our members are significantly older than all over 55s in Bristol, and it seems are also more likely to have a disability whatever their age. They live in all areas of the city, including the most deprived wards and are representative of comparative age groups in terms of belonging to BME groups and sexual orientation.

Trustees have fully engaged with the findings and we have had great feedback from the people we have shared findings with. Such data capture and analysis provides a strong evidence base for funders and for our own planning and also supports advertising sales for the newsletter.

Newsletter

Our newsletter is posted to nearly 3000 members at 2300 households—and we know that nearly 50% of them are read by 2 or more people. We email to nearly 200 members, and directly to over 600 individuals working with or for the older citizens of Bristol (many of whom will then circulate again). In 2015/16 we produced 3 issues, each 20 pages in full colour. The council no longer produces paper newsletters for citizens, and there is no longer a free weekly newspaper delivered to households - so our newsletter fills a unique place in the City for older citizens, especially those more disadvantaged through being relatively housebound or digital exclusion (**49% of our members access the internet, most of them more than weekly—however 38% do not access it and have no interest in doing so**).

It is circulated to the South West Seniors Network (SWSN), and copies are found in GPs, libraries, community centres where volunteers offer to take some. This is something we would like to increase and forms part of our recent funding application mentioned later (p 12).

We have had extremely good response to increasing our email newsletter distribution to over 600 individuals and groups working with older people—prompting praise, request for inclusion, request for copies for their centre, group or workplace.

85 local and national telephone numbers/helplines (every issue)

The feedback we get is the newsletter is kept, shared, trusted and highly valued. The newsletters also attract new members and, we hope, new funders!

We always include council consultations, money matters, health matters, 'out & about', our

meeting reports and information such as upcoming speakers. Recent articles include cancer screening, information from local utilities, Healthwatch, fire & rescue, learner events, walking festival, learning city, eye health, dementia, poetry groups, social/hobby groups like choirs and LinkAge, and information on other equality groups. There are usually several volunteering opportunities included, not least for us. We attract advertisers that enhance our content—focused on health and VCSE organisations.

We always include our full, named, contact information, and are always open to comments and suggestions and indeed content. Although it is hard to measure uptake and response to specific content etc. we do know our members engage with the newsletter through responses to surveys (over 500 responses to our last survey, which is an extremely high response rate), our donation appeal(s), and feedback we hear at meetings and out and about in the city.

Co-operation with other organisations

BOPF works together with many organisations on the Council's **OPPB** and we work closely with the other 5 equality 'voice & influence' organisations in Bristol through **BEING** meetings.

We signed the **Bristol Zero Tolerance Pledge** this year (tackling gender based violence, abuse, harassment and exploitation). We are also in regular contact with the Council's equalities and community development teams.

We work with many other age-related charities in the **Bristol Ageing Better (BAB)** partnership ("a partnership of individuals and organisations working together to reduce isolation and loneliness among older people in Bristol).

We also work with BCC, Age UK Bristol, KWMC (Knowle West Media Centre), LinkAge, Alive! Activities, Neighbourhood Partnerships and various Health representatives; mainly to deliver the annual 2 week long **Celebrating Age Festival** (which last year attracted over 2400 people on it's launch day).

Other work

Our 'other work' has taken the opportunity of becoming a charity to refocus our management, strategy, improve our measurement and evidence base, and increase our profile in preparation for attracting wider support and funding. Raising awareness of us, while always raising awareness of the needs and issues all older people in Bristol face.

We have a new logo and are working at the moment on a new website—which we will launch using the press and other contacts we have nurtured this year. The logo has been very well received and was essential at this time as our previous logo was that of the Council but in a different colourway.

We have a good email list (of over 650) of individuals working with older people in Bristol and the

wider region, and contacts within the press.

The local media regularly contact us as the 'go to' for comments on news stories affecting older people such as care homes, bed spaces and more—our chair Judith frequently appears on Radio Bristol and community radio stations and has also appeared on BBC and ITV local TV news. As mentioned elsewhere our members are often on the new radio show made possible by BAB, by and for older people.

Our trustees and other members regularly write to the local newspapers and community magazines to voice concerns and tell others about our work and meetings.

We are now using social media —especially twitter (currently 326 followers) to enhance reciprocal communications, awareness of us and our members and to get our messages across.

Finally we have worked at developing our governance and strategy / decision-making in line with our new status. We have worked intensively with Voscur's Support Hub (which we successfully applied for) and all the trustees engaged fully with this process and what was expected of them. We will be finalising our 3 year strategic plan during May 2016—and it forms the basis of communications, fundraising and membership strategies and action planning for staff and volunteers.

Wider benefits to society as a whole

- *BOPF worked hard to ensure libraries and public conveniences in the City remained open*
- *Worked on transport and other local issues of particular concern to older people e.g. the removal of a bus service to a local hospital*
- *Challenging stereotypes—we always work to do this, in press and other appearances, through newsletter, web and social media content and copy. A key strand of fighting discrimination.*

Financial review

Reserves policy

The trustees have set a policy of maintaining unrestricted reserves equivalent to six months' expenditure. At present there is a designated reserve for an exit strategy of £18,000, which is approximately six months' expenditure. This is reviewed annually.

Going concern

For the period 2016-17 BOPF will receive a grant from Bristol City Council for the amount of £30,522. We will also collect donations from members via meetings and an annual appeal, and attract income for advertising in the newsletter.

Bristol City Council is currently in the process of overhauling Voluntary and Community sector grants funding. The current proposal (called the Prospectus model) is to offer a mix of four-year and two-year grants with potential for reducing the amount of grants in years three and four. BOPF has engaged fully with the consultation around the Prospectus model and had input via its co-design model with the VCSE in Bristol. The Prospectus has a focus on addressing disadvantage and equalities.

BOPF will apply during 2016 for Prospectus grant funding for the period 2017- 2021. We are working hard on preparing the very best application and on possible collaborative bids, and on conversations with potential funders and other key supporters. We will complete a fundraising strategy focused on sustainability to attract other funds. Our communications work to increase awareness of our existence, aims and work is critical to supporting our sustainability, as is our work on improving how we measure impact and collect evidence of outcomes for members and all older people in Bristol.

Fund deficit

There is a deficit of £3,225 which has been absorbed by the general fund. This is mainly due to the Bristol City Council grant being reduced and an increase in BOPF newsletter production costs. Currently the full cost recovery to produce one BOPF newsletter is £4547 (13,641/3). We are applying to Trusts and other funding bodies to try and gain funding for 1 copy of our newsletter.

Risk management

The trustees are developing a risk management strategy as part of our strategic plan, which will establish policies, systems and procedures to mitigate, manage and minimise risks should they materialise.

Structure, governance and management

Governing document

Bristol Older People's Forum CIO is a Charitable Incorporated Organisation governed by its Constitution dated 30 June 2015. It is registered as a Charitable Incorporated Organisation with the Charity Commission. Anyone over the age of 55 can become a member and on 31 March 2016 there were 2745 members.

Appointment of trustees

Potential Trustees are identified by the Chair and other Trustees or through appropriate advertisement, and are invited to attend a board meeting before deciding whether to accept

appointment. At the first AGM all trustees shall retire from office and at subsequent AGMs one third will stand down. All trustees may stand for re-election. Trustees are elected by members at the AGM.

A skills audit of existing Trustees has been carried out and the recruitment of Trustees is designed to rectify gaps in the skills available, and maintain those currently covered. In general Trustees will bring a specific skill (e.g. financial or legal), or will have experience of working with older people in the charitable sector.

Trustee induction and training

All current trustees attended bespoke training on 'being a good trustee' (delivered by Voscur). Since all trustees were in place as we became a CIO, they were involved in writing our Constitution. We have ensured Board meetings allow time for discussion of sections of the constitution and that further papers, guidance, etc. from the Charity Commission are made available to trustees. On appointment of new trustees we will ensure induction and appropriate training. During the induction they meet all employees and other trustees and active volunteers. Trustees are encouraged to attend appropriate external training and networking events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which can have up to 15 members, administers the charity. The board meets 6 times a year and there are sub-committees covering employment and now fundraising and marketing, which meet as and when required. We are actively seeking new trustees to strengthen the board. The day-to-day operations of the charity are managed by the Project Manager and the Finance and Administration Manager.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or manager of the charity with a supplier or any other contractual relationship must be disclosed. In the current year no such related party transactions were reported.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 9th May 2016 and signed on their behalf by:



.....
Judith Brown
Chairperson



.....
Stephanie Batterbury
Treasurer

Independent examiner's report to the trustees of Bristol Older People's Forum

I report on the accounts of the charity for the period from 10th July 2015 to 31st March 2016 which are set out on pages 15 to 22.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the Charities Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



..... 11th May 2016

Rupert Taylor

31 Lena St, Bristol BS5 6DB

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

10 July 2015 to 31 MARCH 2016

				10 Jul 15 - 31 Mar 16		
				Unrestricted	Restricted	Total
				funds	funds	funds
Note				£	£	£
Income:						
	Donations	3		25,381	1,570	26,951
Charitable activities:						
Grants						
	BCC Community Investment Fund			-	21,105	21,105
	BCC People (Adults)			-	1,787	1,787
	Total charitable activities	4		-	22,892	22,892
	Other trading activities	5		868	-	868
	Investments	6		46	-	46
	Total Income			26,295	24,461	50,756
Expenditure:						
Charitable activities						
	Membership (database/recruitment)			-	1,975	1,975
	BOPF Newsletter			2,467	11,174	13,641
	Open Forum Meetings			1,225	6,166	7,391
	BOPF Survey			163	1,798	1,962
	Representation/Communications			261	1,632	1,893
	Other costs			9	1,716	1,725
	Total Charitable activities	7		4,126	24,461	28,587
	Total Expenditure			4,126	24,461	28,587
	Net income/expenditure			22,161	-	22,161
	Transfers between funds			-	-	-
	Net movement in funds			22,161	-	22,161
Reconciliation of funds						
	Total funds brought forward			-	-	-
	Total funds carried forward			22,161	-	22,161

BALANCE SHEET

10 July 2015 to 31 MARCH 2016

Balance Sheet

Note ref.		Total funds 31 March 2016
		£
	Fixed assets:	
12	Tangible assets	
	Net book value	211
	<i>Total fixed assets</i>	<u>211</u>
	Current assets:	
	Unity Trust Bank	2,300
	Triodos bank	19,656
	Alto Master Card	144
	Petty cash	36
	<i>Total current assets</i>	<u>22,136</u>
	Liabilities:	
14	Creditors: Amounts falling due within one year	186
	<i>Net current assets</i>	<u>21,950</u>
	<i>Total assets less current liabilities</i>	<u>22,161</u>
	Total net assets	<u><u>22,161</u></u>
15	The funds of the charity:	
	Restricted income funds	-
	Unrestricted funds	
	General fund	4,161
	Designated fund	18,000
	<i>Total unrestricted funds</i>	<u>22,161</u>
	Total charity funds	<u><u>22,161</u></u>

Approved by the trustees on 9th May 2016 and signed on their behalf by:


.....
Judith Brown
Chairperson



.....
Stephanie Batterbury
Treasurer

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2016

1. Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

The Bristol Older People's Forum CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

The Bristol Older People's Forum was founded in 1993 as an Unincorporated Association. However it became a Charitable Incorporated Organisation (CIO) on 10 July 2015, so there is no comparative information or a "date of transition".

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable.

e) Fund accounting

- i. Unrestricted funds are available for use at the discretion of the trustees in furtherance of any of the purposes of the charity.
- ii. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

- iii. Restricted funds are donations which the donor has specified are to be solely used for particular purposes.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs of raising funds include time spent complying with the terms of our Bristol City Council grant, including monitoring and submitting summary spend statements.

Expenditure on charitable activities includes the costs: to maintain our membership, to carry out the survey, to produce the BOPF Newsletters, of Open Forum meetings to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance, office costs, budgeting and accounts, payroll administration, Information technology and human resources which supports BOPF's charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

h) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at historic cost and depreciated over their estimate useful economic life on a straight line basis as follows:
IT equipment: annual rate 33%

i) Debtors

Trade and other debtors are recognised at the settlement due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

The Triodos deposit account has instant access.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Pensions

BOPF's automatic enrolment staging date was on 1 March 2016. BOPF chose NEST to process auto enrolment. Both part-time employees opted into the scheme.

2. Legal status of the charity

BOPF is a Charitable Incorporated Organisation (CIO). In the event of the charity being wound up the trustees have limited liability.

3. Income from donations

	2016
Gifts	£
Annual appeal	650
Annual appeal – Gift Aid	503
Transfer of assets from previous BOPF	25,798
Total donations	<u>26,951</u>

4. Income from charitable activities

	Restricted funds 2016
	£
Grants	
Bristol City Council - Community Investment Fund	21,105
Bristol City Council - People (Adults)	1,787
Total income from charitable activities	<u>22,892</u>

5. Income from other trading activities

	Unrestricted funds 2016
	£
Newsletter Adverts	638
Newsletter Mailout	171
Open Forum sale of refreshments	59
Total income earned from other trading activities	<u>868</u>

6. Investment income

Investment income of £45.50 is interest received from the Triodos deposit account.

7. Analysis on expenditure on charitable activities

10 July 2015 - 31 March 2016

	Basis of apportionment	Totals		Total £
		Unrestricted £	Restricted £	
Salaries and related costs	Allocated on time	127	5,834	5,961
Printing		1,533	2,322	3,854
Mailing		132	1,249	1,381
Postage		216	3,089	3,305
Venue hire		-	799	799
Trustees' expenses		270	-	270
Other expenses		57	-	57
Total direct costs		2,334	13,293	15,628
Governance (see note 8)	Allocated on time	753	2,059	2,812
Support costs (see note 8)	Allocated on time	1,039	9,109	10,148
Total indirect costs		1,792	11,168	12,960
Total costs		4,126	24,461	28,587

8. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between five key charitable activities undertaken (see note 7) in the year.

Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	General Support		Governance		Total General Support £	Total Governance £	Total £
	Unrestrctd	Restricted	Unrestrctd	Restricted			
	£	£	£	£	£	£	£
Staff costs	122	5,834	-	2,059	5,956	2,059	8,015
Independent Examination	-	-	150	-	-	150	150
Trustees' expenses	9	-	323	-	9	323	332
Trustees' meetings subsistence	-	-	40	-	-	40	40
Trustee training	-	-	240	-	-	240	240
General Office Costs:							
Rent	-	3,063	-	-	3,063	-	3,063
Telephone	-	211	-	-	211	-	211
Bank charges	2	-	-	-	2	-	2
Printing	139	-	-	-	139	-	139
Postage	(64)	-	-	-	(64)	-	(64)
Stationery	135	-	-	-	135	-	135
IT Hardware	17	-	-	-	17	-	17
Depreciation	334	-	-	-	334	-	334
IT Maintenance	291	-	-	-	291	-	291
IT Software	54	-	-	-	54	-	54
Totals	1,039	9,109	753	2,059	10,148	2,812	12,960

9. Analysis of staff costs and trustees' remuneration and expenses

	Unrestricted funds	Restricted funds	Total funds
	2016	2016	2016
	£	£	£
Salaries	243	13,728	13,971
Social Security costs	0	0	0
NEST Pension contributions	6	0	0
Total staff costs	243	13,728	13,971

No employees had employee benefits in excess of 60,000. Pension costs are allocated to activities in proportion to related staffing costs incurred and are wholly charged to unrestricted funds.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

Four trustees have had their expenses met by the charity. The total amount of expenses reimbursed to trustees was £610. The nature of those expenses was for travel and parking.

10. Staff numbers

The average head count (number of staff employed) was 2 staff. Equivalent to almost 1 full-time member of staff.

11. Government Grants

Income from government grants are performance related grants made by the Bristol local authority to fund addressing inequality, and engaging and informing older people in Bristol.

12. Tangible fixed assets

	IT Equipment	Total
	£	£
Cost:		
As at 10 th July 2015	-	-
Additions	<u>544</u>	<u>544</u>
As at 31st March 2016	544	544
Depreciation:		
As at 10 th July 2015	-	-
Charge for the year	<u>334</u>	<u>334</u>
As at 31st March 2016	334	334
Net book value:		
As at 10 th July 2015	-	-
As at 31st March 2016	211	211

13. Creditors: amount falling due within one year

	2016
	£
General creditors	36
Accruals	150
	<u>186</u>

14. Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 10 th July 2015	Incoming Resources	Resources Expended	Transfers	Balance at 31 st March 2016
	£	£	£	£	£
General funds	-	26,295	4,126	(18,000)	4,169
Designated funds:					
Exit strategy reserve	-	-	-	18,000	18,000
Totals	<u>24,228</u>	<u>2,067</u>	<u>4,126</u>	<u>-</u>	<u>22,169</u>

General fund: The 'free reserves' after allowing for all restricted and designated funds.

Designated fund: Approximately 6 months' running costs set aside as per the charity's Reserves Policy.

Analysis of movements in restricted funds

	Balance at 10 th July 2015	Incoming Resources	Resources Expended	Transfers	Balance at 31 st March 2016
	£	£	£	£	£
Bristol City Council	-	22,079	22,079	-	4,169
Community Investment Fund					
Bristol City Council People (Adults)	-	2,382	2,382	-	-
Totals	<u>-</u>	<u>24,461</u>	<u>24,461</u>	<u>-</u>	<u>22,169</u>