



Bristol Older People's Forum CIO

Charitable Incorporated Organisation

Charity number: 1162616

Annual Report & Accounts

1 April 2017 to 31 March 2018

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1 April 2017 to 31 March 2018

CONTENTS

Page

Trustees' Annual Report

Reference and Administrative details	3
Report of the Trustees for the period 1 April 2017 to 31 March 2018	4
Objectives and activities	4
Achievements and performance	5
Financial review	12
Structure, Governance & Management	13

Independent Examiner's Report

15

Annual Accounts comprising

Statement of Financial Activities	16
Balance Sheet	17
Notes to the Accounts	18

Reference and administrative details

Charity name: Bristol Older People's Forum CIO
Registered charity number: 1162616
Registered office and operational address: c/o Age UK Bristol, Canningford House, 38 Victoria Street, Bristol, BS1 6BY

Charity Trustees

The Trustees and officers serving during the year and since the year end were as follows:

Judith Brown (Chair)
Stephanie Batterbury (Treasurer)
Graham Owen Briscoe
David Elson
Pat Foster
Gloria Morris
Gillian Seward
Jenny Smith
Tony Wilson
Ian Bickerton (appointed 26th April 2018)

No Trustees have resigned since 31 March 2018.

Bankers

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

Independent Examiner

Rupert Taylor

Staff

Forum Project Manager K Bowers
Finance & Administration Manager Y Pot

Report of the Trustees for the period 1 April 2017 to 31 March 2018

The Trustees present its Annual Report and Independent Examiner's Report for the period 1 April 2017 to 31 March 2018.

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

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and endeavour to implement them in all the charity's work. 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 2017**

Achievements and performance

2018 saw the 25th year in which Bristol Older People's Forum has served the City, and we continue our work on changing the stereotypes of older people as 'inactive, passive and dependent', to 'active, independent' and able to use the opportunities that exist to exercise their skills and life experience for the good of the community as a whole. Our manifesto is a year old and we continue to work towards its implementation in these difficult and ever changing times.

While the withdrawal of our grant from Bristol City Council has meant much of our energy has been of necessity devoted to writing funding applications, we have continued to work to keep our members informed so that older people, many of whom are not on-line and suffer digital exclusion are aware of issues that affect them, and are able therefore to take informed decisions.

Our **newsletters** and **Open Forum meetings** are the means by which we communicate with such people; although we have an increasing number of members now on email (from 294 last year to 336 this year), the vast majority of members prefer to receive print copies of their newsletter as they are not online.

Our **2017 membership survey** showed that while numbers of older people online increased to 55% (compared to 49% in 2015) of the remainder, 33% had no interest or intention of becoming digital, even when offered cheap computers and free training. Of those that are online, only 25% wish to get their BOPF newsletter by email (we know that confidence/frequency of online use is an issue for many). So the need for our services remains and is unlikely to change for some time.

While our **membership** is very slightly down, interest in BOPF. continues to increase, and our newsletters and regular updates reach not only our members but an ever increasing email list (circa 1400) of interested organisations who work with older people whom we call 'Supporters' - these are city wide.

Our Chair has been Deputy Chair of **Bristol Ageing Better**, since the inception of the Lottery bid which brought 5.9 million pounds into the city for projects to ease loneliness and isolation in older people, and this partnership continues to bring people together and new life into communities. We have formed a '**Voice and Influence**' Partnership with some members of the old Bristol "BEING" group (Equalities' Influencing and Networking Group) and with a new lead body, The Care Forum, with whom we are seeking to raise funding for Equalities from the City Council for a three year period. These collaborations show our intention to work together for the good of all older people in the community.

As we remain the biggest organisation run by and for older people in the city, we are constantly sought out by **researchers** of all descriptions. This year we came to the end of two projects with

the Bristol University; one five year project dealing with the use of a particular method of using G.P. time, with multi-morbidity patients, and another three year research into the use of technology in local housing. We have also been approached by 'Independent Age', the national body, to provide a focus group on methods of funding care; University of the West of England about research into health and walking which is ongoing; and a private company wishing to gather our members' views on home technology. It is good to know that our members' views are being represented in so many ways.

Our **Manifesto** is a key strategic document and has enabled effective communication with many decision-makers and partners. Some ways in which we carried out aspects of our manifesto include working with the Deputy Mayor Asher Craig and First Bus on how to deliver the new "*Safe Journey Card*" which folds to indicate various conditions and could be shown to bus drivers, e.g. "*Please be patient I am visually impaired*", and with Bristol City Council to design a leaflet to encourage people to attend a "*Staying Steady*" class for people who had previously had a fall.

A **volunteer** (who works in the private sector), is working for us two hours a week for 6 months. She has kept the profile of our Skydivers', Tony and Zia, high on **social media**, by regular tweets and updates in local papers and our website. We have over 950 followers on Twitter (<https://twitter.com/BristolOPF>) and are developing a new Facebook page. BOPF is often called upon by local BBC Radio to talk about issues affecting older people, and has a place on the Diversity panel of ITV. Members often appear on Ujima Radio on the 'Babbers' programme for older people.

Open Forum Meetings

Our open forums are an opportunity for members, and others, to get together, interact - and most critically provide a chance to meet and question/influence key decision makers affecting their lives. The speakers are given the opportunity to meet and listen to older people.

Some of our meetings were held centrally, with easy bus access, and others were in more outlying areas of the city to enable people to attend without having to travel too far, and to attract new attendees. The venues were Bristol Baptist Church, Monica Wills House and Barton Hill Settlement. We publicise our meetings in our newsletter, on our website and social media.

Open Forum attendance	2017-18	2016-17
No of meetings	9	8
Members	274	202
Non-members	152	92
Total	426	294

In 2017-2018 we held a total of 9 meeting - 8 Open Forum meetings and our AGM, most hosting a variety of speakers. We attracted 426 attendees of which 274 were members. This is a total attendance increase compared to last year of 132 attendees or 45%.

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 aligning with our Manifesto and wider influencing work.

Last year's speakers included:

1. OF7, 13 Apr 2017, Monica Wills House
Liz Lloyd, Professor of Social Gerontology, School for Policy Studies, University of Bristol,
Promising practices in residential care homes: findings from the 'Healthy Ageing in Residential Places (HARP) project'
2. OF8 INFORMATION DAY, 25 May 2017, Broadmead Baptist Church
Home Instead, Changing the Face of Ageing, John Moore, Director
Women's Independent Alcohol Support, Alcohol: What's Different for Women? Dr Patsy Staddon, Chair WAIS, Honorary Research Fellow, University of Wolverhampton
Bristol Drugs Project, Mike Swanston
Older Men (65+), Social Engagement & Combating Loneliness, Dr Paul Willis, Senior Lecturer in Social Work, The School for Policy Studies, University of Bristol
Home Start, Support and Friendship for Families, Jenny Harris, Home Start Trustee
Alzheimer's Society, Emma Flannery, Group Activity Support Manager
There were 9 STALLS including the 6 speakers and the following additional organisations:
Bristol Community Health, Libraries & St Monica Trust
3. AGM, 29 Jun 2017, Broadmead Baptist Church
Mayor of Bristol, Marvin Rees - Bristol Older People and the Future
Lord Mayor Cllr. Lesley Alexander - BOPF President
4. OF1, 10 August 2017, Broadmead Baptist Church
 In partnership with **Bristol Equalities' Influencing and Networking Group (BEING),** Bristol BME Voice, Bristol Disability Equality Forum, Bristol Multi Faith Forum, Bristol Older People's Forum, Bristol Women's Voice & LGBT Bristol
Introduction by Asher Craig - Bristol Deputy Mayor, Responsible for Communities (Public Health, Public Transport, Libraries, Parks)
Bristol City Council Consultations, YOUR NEIGHBOURHOOD, YOUR SUPPORT, YOUR SAY!
Adult Care, Neighbourhood Partnerships & Public Toilets, Libraries
Each consultation was at a separate table, and was repeated three times, so that everyone could attend each one.
Bristol Council Voice and Influence Commissioning Plan Consultation, Wanda Knight,

Equality and Community Cohesion Officer

5. OF2, 21 Sept 2107, Broadmead Baptist Church
NHS Bristol Community Navigators Service, Gemma Holder, Community Navigator
 Coordinator, Laura Thacker, North Service
BOPF Survey findings: Karen Bowers, BOPF Forum Manager
Avon and Somerset Police & Crime Commissioner, *Protecting the Vulnerable from Harm* - Sue Mountstevens
6. OF3, 1 Nov 2017, Barton Hill Settlement
DisabledGo - Accessibility Checker in Bristol and the UK, Emily Edgar, Partnerships Manager
Senior Trading Standards Officer - Sharon Sawyers, *Consumer Rights and How to Avoid Common Scams*
7. OF4, 14 Dec 2017, Broadmead Baptist Church (cancelled due to emergency venue closure)
8. OF5, 8 Feb 2018, Broadmead Baptist Church
Bristol Dementia Action Alliance, *Is Bristol a Dementia Friendly City?* Tony Hall, Chair
Bristol City Council Falls Prevention Programme, *Staying Steady - new strength and balance exercise programme* Lynn Stanley MSc, Public Health Principal
Bristol Community Transport, *Community Transport - Connecting Communities and Promoting Social Inclusion*, Philip Parry, Transformation Manager
Oysta Technology, *Discover how Individuals are Benefitting from Mobile Telecare* Jamie Cole
9. OF6, 29 Mar 2018, Broadmead Baptist Church
First Bus, Bristol's Buses Are For You! James Freeman, Managing Director & Rob Pymm, Commercial Director
Secure Meters Ltd, Assisted Living Technology, Rob Padwick, Occupational Therapist and Peter Lloyd, Engineer

Last year's consultations included:

- **Bristol City Council Consultations, YOUR NEIGHBOURHOOD, YOUR SUPPORT, YOUR SAY! Adult Care, Neighbourhood Partnerships & Public Toilets, Libraries**
- **Bristol Council Voice and Influence Commissioning Plan Consultation**, Wanda Knight, Equality and Community Cohesion Officer

Our meeting registers capture members' names, and also names of non-members whether older people who may then join, or people working with older people there to gather information. We see new faces at every meeting, we are always open to everyone and our meetings are free and fully accessible. We capture views of attendees, and some basic socio-geodemographic information. The views include feedback on BOPF and our meetings, but also the impact BOPF membership has or has had on them.

We continually respond to feedback in our choice of speakers (we have no shortage of people asking to come and speak) and our meeting format. There is always time for members/attendees to raise issues of importance to them including such local petitions or campaigns, and social time to catch up with old friends or make new ones.

Representation

We have recruited a new Trustee this year, Ian Bickerton, who has considerable experience in health and social care. Our Trustees are all great representatives on other bodies such as Bristol Health Partners, Age Friendly City, the One City Plan, the Mayor's Office, Transport, the South West Senior's Forums, Healthwatch, Bristol Community Health, the Health and Wellbeing Board, the Black Carers' Network, Golden Agers, Malcolm X Elders, Dhek Bhal, the Greater Bedminster Older People's Forum, the National Pensioners Convention and Voscur. Other members regularly represent us at community events throughout the city, including Pride, the Celebration of Age Festival (in which we have played a major part since it first began) and a stall in Bristol Royal Infirmary. At all these events we reach out to older people, informing, listening, finding out their opinions and needs, and at the same time modelling the role of older people as active and involved. The Older People's Partnership Board of Bristol City Council is under review and BOPF is at the heart of the discussions.

Membership

	2017-18	2016-17
Total members	31 Mar 18: 2707	31 Mar 17: 2747
New members	67	69
Ceased members (moved or deceased)	107	67
Members on email	336	294

Our members are loyal and trust and respect us; they rarely ask to 'leave'. If they cease being members it is usually because they have either moved away or have died. We continue to develop and add new data to our database - these include capturing GDPR consent records. We encourage our members to receive our newsletter by email in order to reduce our newsletter printing, mailing and postage costs.

The total number of new members this year is almost the same as the previous year, however the number of members leaving has increased. Our members on email continue to increase.

We must make a special note of and thanks to two of our members, Zia Haque and Tony Wilson,

who, hearing of the loss of our grant volunteered to do a skydive to raise funds. Tony is 81. This magnificent effort raised £903.

Member Survey 2017

Member Survey 2017 - Socio-demographics.

BOPF has over 2700 members across the city in c2300 households. We survey them regularly (last in 2015) and receive high return rates. In spring 2017 we sent a questionnaire and had 292 responses. Here are the findings:

- 68% have the amount and type of social contact they want (12% don't)
- 40% disagree that they can influence decisions that affect their local area (32% agree)
- 38% contribute to their community at least monthly. Of those that would like to do more, ill health/mobility/disability barriers mentioned most
- 55% are on-line (an increase from 49% in 2015); of those that are not, 33% have no wish to join.
- Of those that are online, only 25% wish to get their BOPF newsletter by email (we know that confidence/frequency of online use is an issue for many)
- Nearly 50% of members agree being a BOPF member has made them more confident (only 10% disagree), and a similar number agree BOPF has enabled them to feel more positive and to have their say, be heard.
- 55% agree BOPF has made them feel part of a community (only 10% disagree)
- 86% of members say they are 'better informed' as a result of BOPF membership
- Over 60% have acted on something they have read in newsletter, or responded to a consultation, signed a petition, and/or volunteered for their community – many of them have done several of these.

Some comments from members:

"Speakers are informative and interesting; it's great to be able to ask them direct questions"

"Great to meet like-minded people not prepared to just fade away"

"Older people need help to take part in the community"

"Bringing people together and allowing people to feel a part of something if you wish to do so - not so alone and your information is much appreciated"

"Together you feel able to do things and achieve something; alone you are the lone voice in a wilderness of professionals"

"I keep the numbers in the newsletter by the phone and pass the information on to others"

"I have no other source for this type of information"

There are many more, and some case studies of members can be found on our website.

Who are BOPF members?

- 64% are aged 75+ (only 6% under 65)
- More likely to be female than male (*especially survey respondents*)
- 89% heterosexual
- 40% identify as disabled
- 59% experience at least one disability / long term limiting illness condition / sensory or physical impairment (e.g. 25% hearing impairment)
- 8% BME/mixed heritage/other (*representative for our age groups in the city*)
- 70% Christian (*probably representative for age groups – we will be checking against census*)

Our members live across the city including areas with high indices of deprivation (e.g. 32 in Lawrence Hill, 223 in Knowle & Filwood, 40 in Southmead, 71 in Easton, 109 in Stockwood etc.)

Newsletter

We produce 3 newsletters a year and each has a reach of over 4000. Our members receive them directly and we also distribute to libraries, community centres, care homes and more. Our newsletters are clearly targeted at those older age cohorts within Bristol - over 75s, most of whom are not online and may suffer multiple disadvantages through health or disability or caring.

The newsletter sections broadly reflect the Manifesto themes, and enable self-care through signposting and providing telephone numbers for the many support organisations in the city. We do signpost support for getting online, and we also encourage members to receive the newsletter by email if possible - the number doing this has increased this year to 336 compared to 294 last year.

We always include our full, named, contact information, and are always open to comments. We carry some paid-for advertising, and have to be selective about the editorial we write as we get an ever-increasing number of requests.

Our Spring issue 55 was sponsored by Bristol Health Partners who also distributed 615 copies to Community & Leisure Centres (285), GP surgeries (114) and Libraries (216).

Financial review

At the end of this year there was £4714 in unrestricted reserves mainly due to a decrease in salary costs as the Forum Manager left in January 2018.

Going concern

We have signed a three year contract worth £60,000 with Bristol City Council together with our Voice & Influence partners for commissioning equality work, starting from May 2018. We also received a small grant from BAB Participating Network for two years of £2225 per year. A further application has been made to Bristol Older People's Funding Alliance Transformation Fund and we are awaiting the result of that.

We will also collect donations from members via meetings and an annual appeal, and attract income for advertising in the newsletter. Therefore the Trustees are confident that the charity is a going concern and will remain so for the coming financial year.

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.

Risk management

The Trustees have identified the potential risks to the organisation, and ranked them according to likelihood and severity. For each risk they have identified a responsible person, and the risk register is reviewed at every regular meeting of the Trustees.

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. Anyone over the age of 55 can become a member and on 31 March 2018 there were 2707 members.

Recruitment and appointment of Trustees

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

All Trustees may stand for re-election by members at the AGM and last year 9 did so. We have subsequently appointed **1** new Trustees to the board based on votes from existing Trustees, and they add key skills, experience and networks to our work.

Trustee induction and training

New Trustees receive information on roles and responsibilities and are directed to Charity Commission Guidance. The register of interests is reviewed at each meeting. Trustees are encouraged to attend appropriate external training and networking events where these will facilitate the undertaking of their role, and many have taken lead roles on areas of our manifesto to enable focussed knowledge building and influencing work.

Organisation

The board of Trustees, which can have up to 15 members, administers the charity. The board meets 6 times a year. The Trustees delegate the day-to-day operations of the charity to the Project Manager and the Finance and Administration Manager.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee / staff member 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).

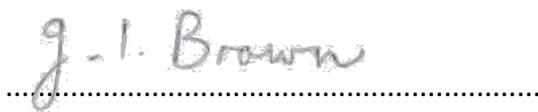
The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing 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 confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

Approved by the Trustees on 14th June 2018 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 CIO

I report the accounts of the charity for the period from 1st Apr 2017 to 31st March 2018 which are set out on pages 16 to 24.

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.

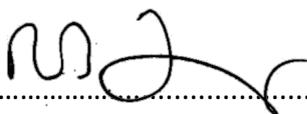
Basis of independent examiner's statement

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.



.....
Rupert Taylor

31 Lena St, Bristol, BS5 6DB

18th June 2018

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

1 April 2017 to 31 March 2018

	Note ref.	Unrestricted funds 2017-18	Restricted funds 2017-18	Total funds 2017-18	Total funds 2016-17
		£	£	£	
Income					
Donations	3	2,745	-	2,745	1,003
Charitable activities					
Grants					
Grants		927	28,506	29,433	31,252
Total charitable activities	4	927	28,506	29,433	31,252
Other trading activities	5	2,915	-	2,915	1,550
Investments	6	23	-	23	70
Total Income		6,610	28,506	35,115	33,875
Expenditure on:					
Raising Funds		673		673	
Charitable activities	7				
Membership		281	2,506	2,787	3,491
Newsletter		2,031	10,254	12,285	12,869
Open Forum Meetings		1,377	6,276	7,653	6,274
Surveys		324	2,603	2,927	3,127
Representation		447	3,124	3,571	4,171
Website/Communications		328	3,761	4,088	4,519
Other costs					
Total charitable activities		4,787	28,524	33,312	34,452
Other		-	-	-	-
Total Expenditure		5,460	28,524	33,985	34,452
Net income/expenditure		1,150	(19)	1,131	(577)
Transfers between funds		-	-	-	-
Net movement in funds		1,150	(19)	1,131	(577)
Reconciliation of funds		-	-	-	-
Total funds brought forward		21,565	(19)	21,584	22,161
Total funds carried forward		22,714	-	22,714	21,584

BALANCE SHEET

1 April 2017 to 31 March 2018

Note ref.		Total funds 31 Mar 2018	Total funds 31 Mar 2017
		£	£
	Fixed assets:		
12	Tangible assets		
	Net book value	-	-
	<i>Total fixed assets</i>	-	-
	Current assets:		
13	Debtors	195	765
	Cash at bank and in hand		
	Unity Trust Bank	2,400	3,984
	Triodos bank	19,748	19,725
	Alto card	-	8
	PayPal	197	-
	Petty cash	305	49
	<i>Total current assets</i>	22,844	24,532
	Liabilities:		
14	Creditors: Amounts falling due within one year	130	2,940
	<i>Net current assets</i>	22,714	21,592
	<i>Total assets less current liabilities</i>	22,714	21,592
	Total net assets	22,714	21,592
15	The funds of the charity:		
	Restricted income funds	-	19
	Unrestricted funds		
	General fund	4,714	3,565
	Designated fund	18,000	18,000
	<i>Total unrestricted funds</i>	22,714	21,584
	Total charity funds	22,714	21,584

Approved by the Trustees on 14th June 2018 and signed on their behalf by:



 Judith Brown
 Chairperson



 Stephanie Batterbury
 Treasurer

NOTES TO THE FINANCIAL STATEMENT
YEAR ENDED 31 MARCH 2018

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) 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.

c) Interest receivable

Interest on funds held on deposit is included when receivable.

d) 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.

e) 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.

f) 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.

g) 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%

h) 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.

i) Cash at bank and in hand

The Triodos deposit account has instant access.

j) 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.

k) 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 no liability for its debts.

3. Income from donations

	2018	2017
	£	£
Gifts and donations		
Annual appeal	502	85
Annual appeal – Gift Aid	632	220
Skydive donations	903	-
Other donations	708	492
Other donations Gift Aid	-	80
Gif Aid Tax Reclaimed	-	126
Total Gifts & donations	2745	1003

4. Income from charitable activities

	2018	2017
	£	£
Grants		
BCC Community Investment Fund	27,660	28,140
BCC People (Adults)	596	2,382
John James Foundation	-	500
Age Friendly Community Chest	250	200
Bristol Pride Stall	-	30
BEING	927	-
Total income from charitable activities	29,433	31,252

5. Income from other trading activities

	2018	2017
	£	£
Newsletter Adverts	1615	380
Mailout Income	-	1,080
Newsletter sponsorship	1300	90
Total income earned from other trading activities	2,915	1,550

6. Investment income

Investment income of £23 is interest received from the Triodos deposit account.

7. Analysis on expenditure on charitable activities
1 April 2017 - 31 March 2018

	Basis of apportionment	Unrestricted £	Restricted £	Total 2017-18	Total 2016-17
Direct costs					
Salaries, NI & pension	Staff time	90	10,918	11,007	12,467
Printing		863	1,794	2,657	2,846
Mailing		-	761	761	791
Postage		712	2,567	3,279	3,715
Venue hire		586	668	1,254	697
Trustee expenses (OF+Rep)		162	148	309	632
Other expenses		361	254	615	276
Promotion costs		-	17	17	477
Total direct costs		2,773	17,127	19,899	21,901
Overheads					
Governance (see note 8)	Staff time	269	1,846	2,115	1,452
Support costs (see note 8)	Staff time	1,745	9,552	11,297	11,098
Total overheads (indirect costs)		2,014	11,398	13,412	12,551
Total charitable activity costs		4,787	28,524	33,312	34,452

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.

	Support costs			Basis of apportionment
	unrestricted	restricted	Total 2017-18	
		£		
Governance				
Salaries, NI & Pension	-	1,534	1,534	Staff time
Annual Report and Accounts	-	24	24	Governance
Independent Examination	100	-	100	Governance
Trustee expenses	-	268	268	Governance
Info Commissioners Office (ICO)	35	-	35	Governance
Trustee meetings refreshments	24	20	43	Governance
Trustee training	-	-	-	Governance
Membership (Vocur, NPC)	75	-	75	Governance
PR (cards)	36	-	36	Governance
Total Governance	269	1,846	2,115	
Office costs				
Salaries, NI & Pension	-	5,492	5,492	staff time
Staff CPD	74	-	74	
Insurance	-	400	400	
Rent	1,021	3,063	4,084	
Telephone	101	171	272	
Bank charges	76	-	76	
Printing	27	316	342	
Postage	21	-	21	
Stationary	60	111	172	
Depreciation	-	-	-	
IT Maintenance	283	-	283	
IT Software	83	-	83	
Total Office costs	1,745	9,552	11,297	
Total Support costs	2,014	11,398	13,412	

9. Analysis of staff costs and trustee remuneration and expenses

	Unrestricted funds 2017-18 £	Restricted funds 2017-18 £	Total funds 2017-18 £	Total funds 2016-17
Salaries	755	17,872	18,628	18,487
Social Security costs	-	-	-	-
NEST Pension contributions	8	71	78	68
Total staff costs	763.06	17,943	18,706	18,555

No employees had employee benefits in excess of 60,000 (2017 none). Pension costs are allocated to activities in proportion to related staffing costs incurred.

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

Five Trustees received expenses totalling £577 during the year (2016-17 £919). These were for travel and parking costs during the furtherance of the CIO's charitable objects.

10. Staff numbers

The average head count (number of staff employed) until 31 January 2018 was 2 staff (2017 2). Equivalent to 0.9 full-time member of staff (2017 0.9). From 1 February to 31 March 2018 there was 1 part-time member of staff equivalent to 0.6 full 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 1 April 2017	1,334	1,334
Additions	-	-
As at 31 March 2018	<u>1,334</u>	<u>1,334</u>
Depreciation		
As at 1 April 2017	1,334	1,334
Charge for the year	-	-
As at 31 March 2018	<u>1,334</u>	<u>1,334</u>
Net book value	-	-
As at 1 Apr 2017	-	-
As at 31 March 2018	-	-
<i>Balance at 31 March 2017</i>	<i>-</i>	<i>-</i>

13. Debtors

	2018	2017
	£	£
Trade debtors	160	730
Prepayments	35	35
	195	765

14. Creditors: amount falling due within one year

	2018	2017
	£	£
Sundry creditors	30	-
Accruals	100	2,940
	130	2,940

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

	Balance 1 Apr 2017	Incoming resources	Resources expended	Transfers	Funds at 31 Mar 2018
	£	£	£	£	£
General fund	3,565	6,610	5,460	-	4,714
Designated fund	18,000	-	-	-	18,000
Total	21,565	6,610	5,460	-	22,714

General fund: The 'free reserve' after allowing for all designated funds.

Designated fund: Calculated as six months running costs, in accordance with the charity's Reserves Policy.

Analysis of movements in restricted funds

	Balance 1 Apr 2017	Incoming resources	Resources expended	Transfers	Funds at 31 Mar 2018
	£	£	£	£	£
BCC Community Investment Fund	-	27,660	27,660	-	-
BCC People (Adults)	-	596	596	-	-
Age Friendly Community Chest	-	250	250	-	-
Celebrating Age Festival	19	-	19	-	-
Total	19	28,506	28,524	-	-