AID FOR THE AGED IN DISTRESS
Known as AFTAID

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AID FOR THE AGED IN DISTRESS
Known as AFTAID
Registered Charity No 299276

Charity Information

Patron: Stanley Baxter

Trustees: Major B.M. Hudson CHAIR
M Shaw
W Creasy MBE

Administrator: J. Harel-Green

Address: 9 Bonhill Street
London
EC2A 4PE

Bankers
National Westminster Bank Plc
4 Crown Lane
Morden, Surrey
SM4 5BN

Barclays Bank plc
99 Hatton Garden
London
EC1N 8DN

Solicitors
Sharpe Pritchard
Elizabeth House
Fulwood Place
London
WC1V 6HG

Independent examiner
Jeremy Staines FCCA
Begbies
9 Bonhill Street
London
EC2A 4DJ
AID FOR THE AGED IN DISTRESS
Known as AFTAID
Trustees' Report and Accounts
Charity No: 299276

The Trustees present their report and the financial statements for the year ended 31 December 2017. The financial statements comply with the Charities SORP (FRS102).

General
‘Aid for the Aged in Distress’ is a registered charity resulting from the amalgamation in 1992 of the two charities ‘Aid for the Aged’ registered in 1988 and ‘Aged in Distress’ registered in 1982. Information concerning the charity is shown on page 1.

Structure, governance and management
The registered charity is unincorporated and was established by a trust deed dated 20 April 1988 with the object of alleviating the plight of elderly people throughout the United Kingdom.

On 22 July 1992 the Charity changed its name from Aid for the Aged to Aid for the Aged in Distress and amalgamated with Aged in Distress, which was registered in 1982. The purpose of the amalgamation was to reduce the duplication of administrative expenditure and to achieve of a level of investment to enable grants to be enhanced.

Appointment of trustees is governed by the trust deed of the charity and the Board of Trustees is authorised to appoint new trustees. The Board may at any time appoint one or more new trustees either to fill vacancy or as an additional trustee or additional trustees and no new trustee shall be deemed to be appointed until they have signed in the minute book their willingness to act. All newly appointed trustees will be briefed on the history of the charity, on investments, the grant making process, powers and responsibilities of the trustee board during their initial meeting. They will also be given copies of the last three years minutes, annual reports and accounts and are encouraged to attend external training events where these will facilitate the undertaking of their role.

Any trustees may at any time resign from office by serving written notice on the other trustees. The quorum necessary for the transaction of the business of the trustees at an ordinary meeting shall be the greater of:

(a) two trustees entitled to vote upon the business to be conducted at the meeting;
(b) one tenth of the total number of trustees at the time.

At the Trustees’ meeting, the board strategy and areas of activity for the charity are agreed. These will include consideration of grant making, investments, reserves and risk management policies and performance.

As part of cost containment the Charity has no directly employed staff, but instead calls upon appropriate professionals to undertake various roles when required. The administrator Josick Harel is responsible for overseeing the day to day management under the supervision of the Trustees.

Objectives, activities and grant making policies
The objectives of the Charity are the relief of elderly people in need in any manner, which is now or hereafter deemed by law to be charitable and the advancement of the education of the public in the problems and needs associated with old age and the solutions to such problems, to promote and add to the existing services for the elderly by way of grants.
AID FOR THE AGED IN DISTRESS
Known as AFTAID
Trustees’ Report and Accounts
Charity No: 299276

AFTAID is a specialist national charity with a distinctive financial role concerned with frail elderly people who are facing immediate hardship or distress because their urgent personal needs cannot be met adequately from the resources available through family support or by statutory and voluntary services.

The Charity seeks to help elderly people maintain independent lives in familiar surroundings in their own homes. This is achieved by making relevant personal grants as a contribution to the cost of necessary kitchen equipment, clothing, bedding, insulation, heating installations, washing machines, telephone and alarm installations and refurbishment and redecoration costs of homes that have become dilapidated. The Charity will also consider applications to make contributions toward items such as stair lifts, walk in showers or motorised scooters. A grant may also be made to enable an elderly carer to enjoy a much needed respite break.

Applications for grants are accepted directly from elderly people or, more usually, from the Social Services, other caring agencies, energy saving organisations or individuals acting on their behalf. The Charity aims always to process applications promptly, recognising that it is probably being approached as a last resort in difficult circumstances. Through a system of internal checks and with support evidence from social and/or health professionals the Trustees are confident that grants are being placed wisely and accurately to those with a genuine need.

Activities for the public benefit
The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and projects and policies for the year.

Financial review, achievements, reserve policy, performance and risks
Details of the results for the year are set out on pages 6 and 7 of the accounts. Income from legacies was £58,704 (2016: £71,644) and donations increased from £19,835 to £23,186. These are the principal sources of funding for the Charity.

Grants, services and related costs to the elderly increased to £94,588 to £96,260. Applications for assistance continued to increase, particularly by voluntary organisations, other charities for the elderly, social services departments and individuals. However an increasing number of applications that are received are having to be declined as they fall outside the Charity's remit and criteria. Unfortunately, this creates additional administration costs and a drain on resources. The trustees are not aware of any other significant risks facing the charity. The trustees reviewed advertising and other publicity costs during the year and have concluded that they are necessary in order attract applications for grants as well as receiving donations.

It is the policy of the Charity to maintain unrestricted funds at a level which equates to approximately 36 months of expenditure which is based on the projected annual costs for fundraising, management and administration, plus financial grants and services to applicants for urgent assistance. At the year end date reserves stand at £343,496 compared with £357,849 in 2016.
Future planning
The Trustees aim to continue to promote the Charity and its aims and objectives in the appropriate manner. Special endeavours will continue to be made to obtain additional sponsorship, thus enabling the charity to meet increasing applications for grants from elderly people in distress.

It is planned that a new edition of the newsletter “The Bright Side” will be published in 2019 and despatched to supporters, the Social Services and other caring agencies in those areas of the UK where research shows that awareness of the Charity’s objectives are weakest.

“The Bright Side”
Since its launch “The Bright Side” has continued to be a great success. The newsletter briefly sets out the aims and objectives of the Charity and incorporates news items from recipients of grants and several short articles of the charity’s work in progress. The newsletter is despatched to donors, potential donors and supporters of the charity.

Internet
The Charity's website is updated regularly. The visitation of the website has continued to increase and this trend will be encouraged by regular changes and updating of information from appeal letters and articles from “The Bright Side”.

Statement of trustees' responsibilities
The Trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities (FRS 102) SORP.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 2 October 2018 and signed on their behalf.

Major B M Hudson
Chairman
I report to the trustees on my examination of the accounts of the Aid For The Aged In Distress for the year ended 31 December 2017, which are set out on pages 6 to 10.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the Trustee’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair view’ which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jeremy Staines  FCCA  9 Bonhill Street
Begbies
Chartered Accountants  EC2A 4DJ

2 October 2018
AID FOR THE AGED IN DISTRESS
Known as AFTAID

Statement of Financial Activity (including the Income and Expenditure Account)
for the year ended 31 December 2017

<table>
<thead>
<tr>
<th>Income</th>
<th>Notes</th>
<th>2017 £</th>
<th>2016 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td></td>
<td>23,186</td>
<td>19,835</td>
</tr>
<tr>
<td>Legacies receivable</td>
<td></td>
<td>58,704</td>
<td>71,644</td>
</tr>
<tr>
<td></td>
<td></td>
<td>81,890</td>
<td>91,479</td>
</tr>
<tr>
<td>Bank interest receivable</td>
<td></td>
<td>17</td>
<td>22</td>
</tr>
<tr>
<td>Dividends</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td></td>
<td>81,907</td>
<td>91,501</td>
</tr>
</tbody>
</table>

**Expenditure**

Costs of generating funds:
- Fund raising and publicity | 2 | 13,912 | 14,287 |

Costs of charitable expenditure:
- Grants and related costs: | 3 | 41,710 | 38,751 |
- Other:
  - Management and administration costs | 4 | 40,638 | 41,550 |

**Total expenditure**

|                          |       | 96,260  | 94,588  |

**Net movement in funds for the year**

|                          |       | (14,353) | (3,087)  |

Accumulated funds brought forward

|                          |       | 357,849  | 360,936  |

**Accumulated funds carried forward**

|                          |       | 343,496  | 357,849  |

The notes on pages 8 to 10 form part of these financial statements.
AID FOR THE AGED IN DISTRESS  
Known as AFTAID  
Charity No: 299276  
Balance Sheet as at 31 December 2017

<table>
<thead>
<tr>
<th>Notes</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>5</td>
<td>9,936</td>
</tr>
<tr>
<td>Cash at bank</td>
<td></td>
<td>297,598</td>
</tr>
<tr>
<td>Treasury deposit accounts</td>
<td></td>
<td>50,458</td>
</tr>
<tr>
<td></td>
<td></td>
<td>357,992</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>6</td>
<td>14,496</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td>343,496</td>
</tr>
<tr>
<td><strong>The funds of the charity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td>343,496</td>
</tr>
</tbody>
</table>

Approved by the trustees on 2 October 2018 and signed on their behalf.

Major B M Hudson  
Trustee
AID FOR THE AGED IN DISTRESS
Known as AFTAID
Notes to the Financial Statements
for the year ended 31 December 2017

1 Accounting Policies

Basis of preparation of financial statements
The accounts 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 Standard applicable in the UK and Republic of Ireland (FRS 102)" - Charities SORP (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant area of uncertainty that affect the carrying value of the assets of the Charity.

The accounts are presented in Sterling.

Income
All income is accounted for on a receivable basis. Legacies are considered receivable when a quantifiable amount can assigned to them.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants
Grants are accounted for on the basis of applications received and that these are genuine and verifiable.

Fund raising costs
Fund raising expenditure consists of the costs incurred in publishing and distributing "The Brightside" and also advertising and related costs.

Debtors and creditors
Debtors and creditors are normally measured at their transaction price (which is usually the invoice price) and for debtors less any adjustment for impairment.

Taxation
The charitable company is exempt from tax on its charitable activities.

Fund structure
All funds are unrestricted and are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
## Notes to the Financial Statements

for the year ended 31 December 2017

### 2 Fund raising and publicity

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Publication and distribution of &quot;The Bright Side&quot;</td>
<td>1,510</td>
<td>2,130</td>
</tr>
<tr>
<td>Consultancy and administration costs</td>
<td>11,923</td>
<td>11,927</td>
</tr>
<tr>
<td>Postage, stationery &amp; mailing</td>
<td>479</td>
<td>230</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>13,912</td>
<td>14,287</td>
</tr>
</tbody>
</table>

### 3 Grants and related costs

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants payable to the elderly</td>
<td>23,825</td>
<td>20,861</td>
</tr>
<tr>
<td>Grant vetting, approval and support costs</td>
<td>17,885</td>
<td>17,890</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>41,710</td>
<td>38,751</td>
</tr>
</tbody>
</table>

Approximately some 120 grants were paid out during the year to individuals. The amount would depend on what it was required for but normally it would lie between £100 to £300.

### 4 Management and administration costs

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office and administration costs</td>
<td>30,513</td>
<td>31,062</td>
</tr>
<tr>
<td>Insurance</td>
<td>649</td>
<td>737</td>
</tr>
<tr>
<td>Independent examiner fee</td>
<td>2,940</td>
<td>2,940</td>
</tr>
<tr>
<td>Legal and professional</td>
<td>6,536</td>
<td>6,811</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>40,638</td>
<td>41,550</td>
</tr>
</tbody>
</table>

There were no employees during the years 2017 and 2016 and the Trustees received no remuneration or expenses. The Trustees are not aware of any related party transactions.

### 5 Debtors

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepayments</td>
<td>9,936</td>
<td>-</td>
</tr>
</tbody>
</table>

### 6 Creditors: amounts falling within one year

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accruals for grants payable</td>
<td>4,560</td>
<td>7,121</td>
</tr>
<tr>
<td>Other accruals</td>
<td>9,936</td>
<td>6,007</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>14,496</td>
<td>13,128</td>
</tr>
</tbody>
</table>
7 Critical accounting estimates and judgements

The Trustees do not consider that any significant critical accounting estimates or judgements were required to be made in the preparation of these Financial Statements.