

**Age Concern Rotherham Limited**  
**trading as Age UK Rotherham**

**Report of the Trustees and**

**Unaudited Financial Statements for the Year Ended 31 March 2021**

**Age Concern Rotherham Limited**  
**trading as Age UK Rotherham**

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**For the Year Ended 31 March 2021**

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**Age Concern Rotherham Limited**  
**Operating as Age UK Rotherham**

1.

**Report of the Trustees**  
**For the Year Ended 31st March 2021**

The trustees are the directors of the company. The trustees present their report with Financial Statements of the company for the 12 month period ending 31st March 2021.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity registration number: 1039771

Company registration number: 1927474 (England and Wales)

Registered office and  
operational address: Galax Business Centre  
Fitzwilliam Road  
Rotherham  
S65 1SL

**TRUSTEES**

Chris Rivington (Joint Acting Chair)  
Patricia Wade (Joint Acting Chair)  
Barbara Laird  
Maxine Dennis  
Martin Singer

**SECRETARY** Lesley Dabell

**CHIEF  
EXECUTIVE** Lesley Dabell

**REPORTING  
ACCOUNTANTS**

Allotts Business Services  
Ltd  
Chartered Accountants  
Registered Auditors  
The Old Grammar School  
13 Moorgate Road  
Rotherham  
S60 2EN

**BANKERS**

The Cooperative Bank PLC  
27 Bridgegate  
Rotherham  
S60 1 SN

**Report of the Trustees**  
**For the Year Ended 31st March 2021**

## **1. OBJECTS AND ACTIVITIES**

### **Purpose and Aims**

The charity's object, as set out in the company's Memorandum of Association, is to promote the welfare of the aged in any manner, which is now, or hereafter may be deemed by law to be charitable within the Metropolitan Borough of Rotherham.

During the year Age Concern Rotherham Ltd. was a Brand Partner of Age UK and a member of the Age England Association and has charitable aims to improve the quality of life for all older people and their carers in Rotherham.

### **Ensuring our work delivers our aims**

Aims, objectives and activities of the organisation are reviewed regularly. Reference is made to guidance in the Charity Commission's general guidance on public benefit when reviewing these aims and objectives and in planning future activities.

### **Our Work and its Impact for older people in Rotherham in 2020-21**

This report details the outcomes and impacts of our work for older people in Rotherham during the year 2020-21, which was dramatically affected by the Covid-19 pandemic.

During the pandemic period there was considerable disruption to all our daily lives. Everyone has been affected by Covid-19, and some have been affected more than others - older people have been amongst the hardest hit due to the disproportionate risk of the virus for them and the need of many to shield, as well as being subject to the general 'lock down' periods.

Our services and activities were also affected by government restrictions but we quickly established Covid secure ways of working, including remote working, and we continued to provide as much of our core activities as possible. We also developed special activities in response to the pandemic so that we could continue to maintain support for older people at this critical time.

Throughout the year, the level of demand across our services has remained strong; there have been fluctuations depending on the pandemic restrictions at the time but people were still able to contact us through our Advice Line for help.

We adapted our services to support older people during the autumn and winter months, introducing two new services particularly for those who were isolated, shielding or not in touch with family or friends. It's been reassuring to hear from the people taking part how much they valued the wellbeing calls and virtual activity groups and look forward to the interaction with others.

**Report of the Trustees**  
**For the Year Ended 31st March 2021**

Without a doubt, our income has been affected by the pandemic. The closure of non essential retail affected our Furniture Warehouse and shop at Maltby and the subsequent loss of income for the majority of the year has hit hard. Government restrictions also meant that we were unable to hold almost all of our fundraising events such as the charity golf day and gala dinner.

However, we were pleased to see the fantastic response to the Rotherham 10k race in May as it went 'virtual' for 2020 and raised more money than ever before. It showed a great community spirit and we are grateful to everyone who took part and to those who supported friends and family. Looking forward, we are now refocusing our fundraising efforts and exploring new and different ways of raising income that can sit alongside our Furniture Warehouse and are more suited to the current landscape.

We also attracted some additional 'Covid Response' funding in year via a range of routes, including Age UK and the National Lottery, which enabled us to offer some additional and flexible services to support older people affected by the pandemic.

**2. SERVICES AND SUPPORT WE PROVIDED TO OLDER PEOPLE IN 2020-21**

Whilst there were some limitations to the Services we could provide due to government restrictions we continued to provide the following core services:

- **Hospital Aftercare Service** – we continued to provide time limited support to help people get back on their feet following discharge from hospital wards. As Rotherham Hospital was not running normally during this year and we did not receive the usual number of referrals for this service, we did have some capacity to re-direct our staff to other kinds of support for older people, with the agreement of Rotherham CCG who fund this service.
- **Information and Advice Service** – we offered information and advice on a range of issues affecting people in later life including benefits advice and information and advice about care entitlements. Working from home, our Information and Advice Team, offered telephone support to older people and extended the hours of our Advice Line to be more available when we were needed.
- **A Little Bit of Help** – offered flexible help around the home to support older people to live independently and get out and about. Initial government restrictions limited the type of support we could offer but we moved back to offering a full service as soon as possible following the relaxation of restrictions.

**Additional services** provided to support people with the impact of the pandemic included:

- **Well-Being Calls** – older people received regular phone calls from our staff to make sure they were OK, offer help and support where needed and combat loneliness and isolation.
- **Virtual Activity Clubs** – because older people were not able to meet together in person we organised a programme of virtual activity clubs using conference calling technology to help older people stay connected and keep minds active during the pandemic period.

**Report of the Trustees**  
**For the Year Ended 31st March 2021**

**Other activities in 2020-21**

- **EngAge Rotherham** - continued to involve older people in developing solutions to some of the challenges of an ageing community and of later life – it was never needed more than this year. Work included engagement work with older people locally to find out how the pandemic was affecting them and help us to work with them to find ways to help with this.
- **Partnership work** – at the start of the pandemic we threw our energies into working with other partners in the public and voluntary and community sectors as part of the 'Rotherham response' to the pandemic. We have been involved in the local Community Hub and have helped to highlight the impact of the pandemic on older people and what their needs are as we look forward to the 'recovery' period.

**Impact – how we made a difference to the lives of older people in Rotherham**

The following outcomes were achieved through our work this year:

- More older people were supported to maintain independent living and a good quality of life.
- More older people were helped to stay safer at home and in the community.
- Fewer older people felt lonely and isolated.
- More older people stayed active and connected in the community through volunteering and other activities.
- More older people had more money and accessed their full benefits and entitlements.
- More older people had a voice about things that affected them as individuals and as a group.
- More carers (many of whom are older people themselves) were offered information and support to help them care.

**Report of the Trustees**  
**For the Year Ended 31st March 2021**

### **3. FINANCIAL REVIEW**

The financial results for the year are set out on pages 11 to 13. The Charity made a significant surplus on its unrestricted fund in the period, Trustees are satisfied that the actions referred to in Section 4 of this report will restore the Charity's reserves position in the next two years and allow it to continue to operate sustainably going forward.

#### **3.1 Investment Powers**

The company's investment powers are set out in its Memorandum and Articles of Association and allow the company to invest funds not immediately required in investments, securities and property provided that the Board shall seek written professional advice in respect of the investments.

#### **3.2 Reserves Policy**

The Board estimates the levels of reserves that are sufficient to:

- allow for time for re-organisation in the event of down turn in income or asset values
- protect ongoing work programs and
- allow Age Concern Rotherham Ltd to meet its objectives

Risks and issues considered by the Board of Trustees in making this judgment on the level of unrestricted reserves include the:

- likelihood of a down turn of any income streams
- period of time required to down size Age Concern Rotherham Ltd operations
- potential decrease in the value of assets and investments and
- requirement for a reasonable level of working capital

The target level of unrestricted reserves is estimated at the equivalent of 4 months general expenditure. This being at or around £150k. The Surplus on unrestricted Funds in the year to 31.3.21 meant that the Charities reserves were £111,343. Following advice from Age UK our national partner Trustees agreed to initiate a review of the Charities Reserves policy to be completed by 31.3.22.

### **4. PLANS FOR THE FUTURE**

#### **Strategic Plan 2020-23**

During 2020 we developed our Strategic Plan for the next 3 year period. The amount of uncertainty in the environment in which we are working due to the pandemic means that we decided to develop this plan as a working draft, to be reviewed and updated regularly as things continued to change. The Trustees and Senior Managers then developed an Action Plan 2020-21 to support implementation and review of this plan in year. This Action Plan has been reviewed on a monthly basis during 2020-21.

**Report of the Trustees**  
**For the Year Ended 31st March 2021**

**Context of the plan**

- Local older people's concerns and their preferred solutions remain central to our plan for the next three years. However, the changes to the circumstances and priorities of older people as a result of the pandemic and the potential for these to change again mean that we need to remain agile and flexible to meet these needs during the lifetime of the plan.
- Whilst our level of reserves has improved our ability to take risks and risk appetite will continue be focussed on maintaining delivery and rebuilding reserves in next 2 years.
- Our track record and expertise in interventions that support public policy objectives e.g. 'reduce, prevent and delay' the need for formal care and issues re hospital admission/discharge will continue to be capitalised on, although there is more competition for this work than in the past.
- Demographic changes in Rotherham plus the impact of the pandemic are likely to produce more demand on Age UK Rotherham but not necessarily more resources. We need to ensure we are working as efficiently as possible but also that we are not taking on any additional work resulting from changes in our broader environment without any associated additional resources.

**Key Objectives 2**

Our Strategic Plan for the three year period sets out our ambitions to achieve the following key objectives:

1. We will work with older people, their carers and other partners to develop and deliver effective and high quality services and activities that improve later life in Rotherham – focussing on the five key priorities identified by older people: being safe, staying independent, feeling less lonely, keeping healthy and being connected in the community.
2. We will engage effectively, and work in partnership with, older people and their carers in Rotherham to: a) involve them in the development, delivery and evaluation of our work; and b) ensure they have a voice in and can influence decisions about things that matter to them and have an impact on their lives.
3. We will work in partnership with other organisations, groups and individuals to: a) promote a positive view of later life in Rotherham; b) Raise issues and concerns about older people and their carers; and c) Develop initiatives that address older peoples' concerns and/ or will improve later life in Rotherham.
4. We will work towards being a sustainable and resilient local Charity that delivers positive outcomes for older people.
5. We will be an effectively governed, well run organisation that meets all the legal requirements on us as an Age UK, a local service provider, Charity, Limited Company, employer and volunteering organisation.

Our plan also sets out our key priorities under each of these objectives for the next three years.



Report of the Trustees  
For the Year Ended 31st March 2021

## **5. STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The company is registered as a company limited by guarantee, without a share capital. Its governing instrument is its Memorandum and Articles of Association.

### **Recruitment and Appointment of Trustees**

The trustees are appointed by the members of Age Concern Rotherham Limited. The Board of Trustees has the powers to co opt appropriate professional help and new trustees until the next annual general meeting when one third of trustees retire from office and new trustees are formally voted in by the members.

### **Trustee Induction and Training**

New trustees meet with the Chief Executive for an initial induction and then with the Chair. They receive an induction pack about the role of a trustee including a copy of the Strategic Plan and relevant policies and procedures. They attend a board meeting to observe the proceedings. Further training and support are given as required.

### **Risk Management**

The Board of Trustees of Age Concern Rotherham Ltd conducts an annual review confirming the major risks to which the charity is exposed, as identified by the trustees. Systems are in place to mitigate those risks by considering risks associated with the various income streams, expenditure plans and balance sheet items. Risks across the Charity and risk mitigating actions being taken are regularly reviewed and reported to Board Sub Groups at each meeting by members of the Senior Management Team and to the Board of Trustees by Board Sub Groups at each meeting of the Board.

### **Governance Structure**

The company is governed by a Board of Trustees which meets four times a year to oversee the business of the charity, to agree policies and to review its financial affairs.

Business is also carried out between Board meetings by sub groups of the Board of Trustees: Human Resources, Services, Income Generation and Finance and Performance. Each of these groups has a Lead Trustee as chair and some have delegated powers from the Board of Trustees, for which they are responsible as part of their agreed terms of reference. Each group has an action plan, agreed by the Board of Trustees, as part of the implementation of the Strategic Plan. The sub groups meet at least quarterly to review progress and plan and deliver activity against their plan. The sub groups provide assurance to the Board in their particular area of responsibility by reporting formally at each Board meeting.

**Report of the Trustees**  
**For the Year Ended 31st March 2021**

The Chief Executive is appointed by the Board to manage the company. The Chief Executive and Senior Management Team, together with Lead Trustees, develop the strategic direction of the organisation and make recommendations to the Board of Trustees for agreement.

Age Concern Rotherham Ltd is aware of its responsibility and accountability in respect of the money received from public, charitable, commercial and private sources. The Finance and Performance Sub Group meets monthly to provide detailed scrutiny and oversight on financial reports and procedures. Trustees also ask for the support of the auditors where necessary.

**Arrangements for Setting the Pay of Key Management Personnel**

Key management salaries are set by using the Charity's job evaluation scheme together with appropriate benchmarking to other similar charities in the area. The process is overseen by Trustees through the HR Group which has delegated powers as a board sub group.

**6. STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are directors for the purpose of company law.

Company and charity law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources during the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments 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 company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**7. EVENTS SINCE THE BALANCE SHEET DATE**

No events, other than the closure of the Charity's shop at High Street Maltby, have occurred since the balance sheet date, which affect the company, except as mentioned in paras 4 above, and which were to the overall benefit of the company.

**Age Concern Rotherham Limited**  
**Operating as Age UK Rotherham**

9.

**Report of the Trustees**  
**For the Year Ended 31st March 2021**

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The contents of this report were approved by the Board of Trustees on 20 December 2021 and it has been signed on behalf of the Board by Pat Wade, Acting Chair.

Pat Wade, Acting Chair

I report to the charity trustees on my examination of the accounts for the year ended 31 March 2021 which are set out on pages eleven to twenty two.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mark Garrison BCom FCA DChA  
ICAEW  
Allotts Business Services Ltd  
Chartered Accountants  
The Old Grammar School  
13 Moorgate Road  
Rotherham  
South Yorkshire  
S60 2EN

21 December 2021

**Statement of Financial Activities (Including Income and Expenditure Account)**  
**For the Year Ended 31 March 2021**

		UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	RESTATED TOTAL FUNDS
		2021	2021	2021	2020
NOTES		£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	133,628	134,086	267,714	57,662
Charitable activities	2	327,478	149,271	476,749	765,110
Job retention scheme		100,990	-	100,990	2,873
Other	2	(384)	-	(384)	1,052
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>561,712</b>	<b>283,357</b>	<b>845,069</b>	<b>826,697</b>
<b>EXPENDITURE ON</b>					
Charitable activities	3	468,196	283,357	751,553	792,854
<b>TOTAL EXPENDITURE</b>	4	<b>468,196</b>	<b>283,357</b>	<b>751,553</b>	<b>792,854</b>
<b>NET INCOME</b>		<b>93,516</b>	<b>-</b>	<b>93,516</b>	<b>33,843</b>
Transfers between funds	22	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>93,516</b>	<b>-</b>	<b>93,516</b>	<b>33,843</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,827	-	17,827	(16,016)
Net movement in funds		93,516	-	93,516	33,843
Total funds carried forward		<b>111,343</b>	<b>-</b>	<b>111,343</b>	<b>17,827</b>

The notes attached form part of these financial statements.

**Balance Sheet**  
**31 March 2021**

	NOTES	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	10	39,397	17,782
Investments	11	-	-
		<u>39,397</u>	<u>17,782</u>
<b>CURRENT ASSETS</b>			
Stock		18,500	18,500
Debtors	13	130,020	43,407
Cash at bank and in hand	14	<u>58,158</u>	<u>28,125</u>
		206,678	90,032
<b>CREDITORS:</b>			
Amounts falling due within one year	15	<u>133,512</u>	<u>86,923</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>73,166</u>	<u>3,109</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		112,563	20,891
<b>CREDITORS:</b>			
Amounts falling due after more than one year	16	<u>1,220</u>	<u>3,064</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>111,343</u>	<u>17,827</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds:			
Designated funds	21	-	-
General funds		<u>111,343</u>	<u>17,827</u>
		111,343	17,827
Restricted funds	22	-	-
<b>TOTAL CHARITY FUNDS</b>		<u>111,343</u>	<u>17,827</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements on pages eleven to twenty two were approved by the trustees on 20 December 2021 and signed on its behalf by:

Patricia Wade .....  
 Joint acting Vice chair

The notes attached form part of these financial statements.

**Statement of Cash Flows For the Year Ended 31 March 2021**

	2021 £	2020 £
<b>Cash flow from operating activities</b>	64,122	(114,215)
<b>Cash flow from investing activities</b>		
Write off investment in subsidiary	-	2
Purchase of fixed assets	(31,592)	(2,402)
<b>Cash used in investing activities</b>	(31,592)	(2,400)
<b>Cash flow from financing activities</b>		
Finance lease payments	(2,497)	(2,497)
<b>Cash used in financing activities</b>	(2,497)	(2,497)
<b>(Decrease)/Increase in cash and cash equivalents in the period</b>	30,033	(119,112)
Cash and cash equivalents at the start of the period	28,125	147,237
Cash and cash equivalents at the end of the period	58,158	28,125

**Reconciliation of Income and Expenditure to Cash Flow from Operating Activities**

	2021 £	2020 £
Net Income	93,516	33,843
Depreciation	9,977	3,643
Change in stock	-	-
Change in debtors	(86,613)	15,116
Change in creditors	47,242	(166,817)
	64,122	(114,215)

**Analysis of changes in net debt**

	01.04.20 £	Cash flow £	31.03.21 £
<b>Net cash</b>			
Cash at bank and in hand	28,125	30,033	58,158
	28,125	30,033	58,158
<b>Debt</b>			
Debts falling due within 1 year	(2,497)	653	(1,844)
Debts falling due after 1 year	(3,064)	1,844	(1,220)
	(5,561)	2,497	(3,064)
	22,564	32,530	55,094

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**1. STATUTORY INFORMATION AND ACCOUNTING POLICIES**

**STATUTORY INFORMATION**

Age Concern Rotherham Limited trading as Age UK Rotherham is a private charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

**ACCOUNTING POLICIES**

**a) Accounting Convention and Basis of Accounting**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (Effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**b) Depreciation**

Individual assets costing less than £1,000 are not capitalised and are written off in full to the statement of financial activities in the year of purchase.

Depreciation is provided on tangible assets at the following annual rates calculated to write off the cost less estimated residual value, over their useful economic lives.

Leasehold property and improvements	10%, 12.5% & 16.67% straight line basis
Fixtures and fittings	15% straight line basis
Computer equipment	33% straight line basis

Assets purchased for specific projects are depreciated over the life of the project.

**c) Income and Endowments**

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.

The following specific policies are applied:

Voluntary income by way of grants and donations are accounted for when receivable.

Fundraising income is accounted for when received.

Investment income is accounted for when receivable.

Incoming resources from charitable activities are accounted for when earned for service contracts and when receivable for grants. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related services had not been performed by the year end, the balance is carried forward as deferred income.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised until they are sold. This income is recognised within 'Income from other trading activities'.



**Notes to the Financial Statements**  
**For the Period Ended 31 March 2021**

**1. STATUTORY INFORMATION AND ACCOUNTING POLICIES - continued**

**d) Expenditure**

Expenditure is charged to the statement of financial activities on an accruals basis, inclusive of VAT.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs.

Governance costs include those costs associated with meeting constitutional and statutory requirements.

Support costs are allocated to the various activities based on the trustees' estimates of usage.

**e) Going Concern**

The accounts have been prepared on the going concern basis as the Trustees have confidence that the 3 year Sustainability plan will return the charity to a desired level of reserves over the next two years.

Further details are set out in the Report of the Trustees on page 1.

**f) Restricted and unrestricted funds**

Restricted funds are funds received which are subject to donor imposed restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes. Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes.

**g) Pension costs**

The company operates one group contributory personal pension scheme for its employees. Contributions to the scheme are charged in the Statement of Financial Activities in the year in which they become payable.

**h) Operating Leases and Finance Leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Assets obtained under finance leases are capitalised in the balance sheet. Those held under finance leases are depreciated over the lease term.

**i) Stock**

Donated stock for resale is valued at its estimated resale value.

**j) Debtors**

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

**k) Creditors**

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) Exemption from preparing consolidated accounts**

These financial statements show the results of the parent. The charity is exempt from preparing consolidated accounts under S405 of the Companies Act 2006 as it's subsidiary is immaterial.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**RESTATED**

<b>2. INCOME AND ENDOWMENTS FROM</b>	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Donations and legacies</b>				
Donations	118,628	-	118,628	26,001
Grants for core funding	15,000	134,086	149,086	31,661
	<u>133,628</u>	<u>134,086</u>	<u>267,714</u>	<u>57,662</u>
<b>Charitable activities:</b>				
<b>Services provided:</b>				
Care services	273,430	25,000	298,430	498,744
Advice & Information	-	124,271	124,271	153,945
Furniture Warehouse	54,048	-	54,048	112,421
	<u>327,478</u>	<u>149,271</u>	<u>476,749</u>	<u>765,110</u>
<b>Other incoming resources</b>				
Sundry income	(384)	-	(384)	1,052
	<u>(384)</u>	<u>-</u>	<u>(384)</u>	<u>1,052</u>

**3. COSTS OF CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
IT Reserve	-	32,939	32,939	-
Core funding expenditure	11,446	47,950	59,396	40,061
Care services	212,525	41,840	254,365	401,777
Advice & Information	(26)	77,989	77,963	120,313
Furniture Warehouse	95,688	-	95,688	153,777
Governance costs	11,980	-	11,980	3,600
Overheads	136,583	82,639	219,222	73,326
	<u>468,196</u>	<u>283,357</u>	<u>751,553</u>	<u>792,854</u>

**4. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	<b>Staff Costs £</b>	<b>Other Costs £</b>	<b>Depreciation £</b>	<b>Total £</b>
IT Reserve		32,939		32,939
Core funding expenditure	36,793	22,603	-	59,396
Care services direct costs	248,514	5,851	-	254,365
Advice & Information direct costs	78,440	(477)	-	77,963
Furniture Warehouse direct costs	58,946	36,742	-	95,688
Governance costs	-	11,980	-	11,980
Overheads	144,118	65,127	9,977	219,222
	<u>566,811</u>	<u>174,765</u>	<u>9,977</u>	<u>751,553</u>

Total support costs included above:

323,537

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**5. NET INCOME**

	2021 £	2020 £
Net income is stated after charging/(crediting):		
Depreciation - owned	7,244	2,345
Depreciation - leased	2,733	1,298
Operating leases	32,197	34,829
Independent Examiner fee	1,500	1,500
Independent Examiner - other services	10,745	2,160
	<u>10,745</u>	<u>2,160</u>

**6. STAFF COSTS AND NUMBERS**

	2021 £	2020 £
Wages and salaries	529,234	560,491
Social security costs	25,785	30,988
Contribution to personal pensions	11,792	12,438
	<u>566,811</u>	<u>603,917</u>

During the period redundancy payments were made of £7,795 (2020: £nil).

No employee earned £60,000 p.a. or more.

The key management personnel of the charity comprise the trustees and the senior management team. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £82,748 (2020: £81,003).

The average number of employees during the year was:

	Head count number		Full time equivalent	
	2021	2020	2021	2020
Administration	4	6	4	6
Care services	20	23	10	11
Furniture Warehouse	5	6	4	4
Advice & Information	4	5	4	4
Engage	1	1	1	1
	<u>34</u>	<u>41</u>	<u>23</u>	<u>26</u>

**7. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

No remuneration was paid to the directors of the company.

There were no Trustees expenses paid during the year (2020: £nil)

During previous periods loans were made to the charity by way of cash by certain trustees interest free. Balances outstanding at the period end were as follows:

	2021 £	2020 £
B Laird	-	1,000
C Rivington	4,500	4,500
	<u>4,500</u>	<u>5,500</u>

Notes to the Financial Statements  
For the Year Ended 31 March 2021

**8. TAXATION**

The company is a registered charity and is exempt from charge to Corporation Tax on its charitable activities.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - RESTATED**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,001	31,661	57,662
Charitable activities	603,871	161,239	765,110
Job Retention Scheme	2,873	-	2,873
Other	1,052	-	1,052
<b>TOTAL</b>	<b>633,797</b>	<b>192,900</b>	<b>826,697</b>
<b>EXPENDITURE ON</b>			
Charitable activities	599,954	192,900	792,854
<b>TOTAL</b>	<b>599,954</b>	<b>192,900</b>	<b>792,854</b>
<b>NET INCOME</b>	<b>33,843</b>	<b>-</b>	<b>33,843</b>
Gross transfers between funds	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>33,843</b>	<b>-</b>	<b>33,843</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(16,016)	-	(16,016)
Net movement in funds	33,843	-	33,843
Total funds carried forward	<b>17,827</b>	<b>-</b>	<b>17,827</b>

**Notes to the Financial Statements  
For the Year Ended 31 March 2021**

**10. TANGIBLE ASSETS**

	Short Leasehold Property	Fixtures & Equipment	Total
	£	£	£
<b>Cost</b>			
At 1st April 2020	27,110	58,815	85,925
Additions	-	31,592	31,592
Disposals	-	-	-
At 31st March 2021	27,110	90,407	117,517
<b>Depreciation</b>			
At 1st April 2020	14,214	53,929	68,143
Charge for the year	3,718	6,259	9,977
Disposals	-	-	-
At 31st March 2021	17,932	60,188	78,120
<b>Net Book Values</b>			
At 31st March 2021	9,178	30,218	39,397
At 31st March 2020	12,896	4,886	17,782

Fixed assets, included in the above, which are held under a finance lease are as follows:

	Short Leasehold Property	Total
	£	£
<b>Cost</b>		
At 1st April 2020	18,671	18,671
Transfer to owned assets	(3,921)	(3,921)
At 31st March 2021	14,750	14,750
<b>Depreciation</b>		
At 1st April 2020	10,205	10,205
Charge for the year	2,040	2,040
Transfer to owned assets	(2,412)	(2,412)
At 31st March 2021	9,833	9,833
<b>Net Book Values</b>		
At 31st March 2021	4,917	4,917
At 31st March 2020	8,466	8,466

**11. FIXED ASSET INVESTMENTS - unlisted investments**

	2021 £	2020 £
<b>Cost</b>		
At 1st April 2020 and 31 March 2021	-	-
<b>Net Book Value</b>		
At 31st March 2021	-	-

The investment relates to the wholly owned subsidiary company, Age Concern Rotherham Trading Limited trading as Age UK Rotherham, which is incorporated in England and Wales.  
The company became dormant in February 2018.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**12. CAPITAL COMMITMENTS**

Capital expenditure authorised by the directors but not provided in the accounts amounted to:-

	2021	2020
	£	£
Authorised and contracted for	-	-

**13. DEBTORS ( all due within one year )**

	2021	2020
	£	£
Trade debtors and accrued income	110,289	32,363
Other debtors and prepayments	19,731	11,044
	<u>130,020</u>	<u>43,407</u>

**14. CASH AT BANK AND IN HAND**

	2021	2020
	£	£
Current account	2,005	4,627
Bank deposit account	55,094	18,500
Bank account - Rotherham Less Lonely	-	1,000
Bank account - Winter warmer grants	-	238
Cash in hand	1,058	3,760
	<u>58,158</u>	<u>28,125</u>

**15. CREDITORS: Amounts falling due within one year**

	2021	2020
	£	£
Other taxation and social security	7,396	14,564
Other creditors	46,955	72,359
Deferred income	79,161	-
	<u>133,512</u>	<u>86,923</u>

**16. CREDITORS: Amounts falling due after more than one year**

	2021	2020
	£	£
Other creditors	1,220	3,064

Minimum finance lease payments fall due as follows:

Net obligations repayable:

Within one year	1,844	2,497
Between one and five years	1,220	3,064
	<u>3,064</u>	<u>5,561</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**17. LEASE COMMITMENTS**

The future minimum lease payment under non-cancellable operating leases are:

	2021	2020
	£	£
Expiring in less than one year	13,235	13,235
Expiring in two to five years	28,800	28,800
Expiring in greater than five years	13,176	20,376

**18. SHARE CAPITAL**

The company is registered as a company Limited by Guarantee and has no share capital. The current members are guarantors in the sum of £1.

**19. CONTINGENT LIABILITIES**

As far as the directors are aware, there were no contingent liabilities (2020 - NIL).

**20. PENSION COMMITMENTS**

The company operates one group contributory personal pension scheme for its employees. The company is committed to paying various contributions ranging from 3% to 7% of gross pay. The cost for the period amounted to £11,792 (2020: £12,438). The amount of outstanding contributions due at the balance sheet date was £2,074 (2020: £6,953).

**21. DESIGNATED FUNDS**

The accumulated funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance 01.04.20	New Designations	Utilised/ Released	Balance 31.03.21
	£	£	£	£
None	-	-	-	-
	-	-	-	-

**22. RESTRICTED FUNDS**

	Balance 01.04.20	Incoming Resources	Outgoing Resources	Balance 31.03.21	Represented by Unspent Funds	Fixed Assets
	£	£	£	£	£	£
<u>Core</u>						
National lottery	-	98,287	98,287	-	-	-
Reaching communities	-	35,799	35,799	-	-	-
	-	134,086	134,086	-	-	-
<u>Care Services</u>						
VAR Social prescribing	-	25,000	25,000	-	-	-
	-	25,000	25,000	-	-	-
<u>Advice &amp; information</u>						
E.On Benefit Programme	-	27,590	27,590	-	-	-
Crossroads	-	10,778	10,778	-	-	-
RMBC - Attendance Allowance	-	60,000	60,000	-	-	-
VAR Social prescribing	-	14,650	14,650	-	-	-
Marjorie Coote	-	10,000	10,000	-	-	-
Other	-	1,253	1,253	-	-	-
	-	124,271	124,271	-	-	-
	-	283,357	283,357	-	-	-

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2021**

**22. RESTRICTED FUNDS - continued**

**Comparatives for movement in funds - RESTATED**

	<b>Balance 1.04.19 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance 30.03.20 £</b>	<b>Represented by</b>	
					<b>Unspent Funds £</b>	<b>Fixed Assets £</b>
<u>Core</u>						
Big Lottery - Reaching communities	-	31,661	31,661	-	-	-
	-	31,661	31,661	-	-	-
<u>Care Services</u>						
VAR Social prescribing	-	25,000	25,000	-	-	-
	-	25,000	25,000	-	-	-
<u>Advice &amp; information</u>						
E.On Benefit Programme	-	35,339	35,339	-	-	-
Crossroads	-	10,500	10,500	-	-	-
RMBC - Attendance Allowance	-	60,000	60,000	-	-	-
VAR Social prescribing	-	14,400	14,400	-	-	-
Marjorie Coote		12,000	12,000	-	-	-
RMBC - Pre front door		4,000	4,000	-	-	-
	-	136,239	136,239	-	-	-
	-	192,900	192,900	-	-	-

**23. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Fund £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Fixed assets	39,397	-	-	39,397	17,782
Net current liabilities	73,166	-	-	73,166	3,109
Long term creditor	(1,220)	-	-	(1,220)	(3,064)
	111,343	-	-	111,343	17,827

**24. DEFERRED INCOME**

	<b>Balance 01.04.20 £</b>	<b>Deferred Income Released £</b>	<b>Income Deferred £</b>	<b>Balance 31.03.21 £</b>
Grants	-	-	79,161	79,161

Deferred income consists of performance grants received in advance.

**25. CONTROL RELATIONSHIP**

The company is controlled by its members. No individual member has overall control.