

Registered Number 1927474

Age UK Rotherham Limited

**Report of the Trustees and
Unaudited Financial Statements**

For the Year Ended 31 March 2025

Age UK Rotherham Limited

Report of the Trustees

For the Year Ended 31 March 2025

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Age UK Rotherham Limited

Report of the Trustees

For the Year Ended 31 March 2025

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 2025.

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

Helen Hawley-Hague
Martin Singer – (Resigned 31 January 2025)
Katherine Adams
Kathleen Cleary
Neil Charlesworth
Thomas Wood
Rukhsana Ismail

SECRETARY

Barbara Dinsdale

CHIEF EXECUTIVE

Barbara Dinsdale

REPORTING ACCOUNTANTS

Torevell Dent Limited
Chartered Certified Accountants
1-3 St Ann's Place
Pellon Lane
Halifax
HX1 5RB

BANKERS

The Cooperative Bank PLC
27 Bridgegate
Rotherham
S60 1SN

Age UK Rotherham Limited
Report of the Trustees
For the Year Ended 31 March 2025

1. Objectives and activities

At the AGM on 17th February 2022 the new Memorandum and Articles of Association that were adopted also changed objects of the Charity to that outlined below.

To promote the following purposes for the benefit of the public and/or older people within Rotherham Metropolitan Borough:

- *preventing or relieving the poverty of older people;*
- *advancing education;*
- *preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical);*
- *promoting equality and diversity;*
- *promoting the human rights in older people in accordance with the Universal Declaration of Human Rights;*
- *assisting older people in need by reason of ill-health, social exclusion or other disadvantages; and*
- *such other charitable purposes for the benefit of older people as the Charity Trustees from time to time decide;*

the outcome of this being the promotion of the well-being of older people.

During the year Age UK Rotherham Ltd was a Local Network Partner of Age UK.

In 2025, Age UK Rotherham saw the start of our 40th Anniversary year which involved planning a range of activities and events to help us celebrate this milestone year, as well as continuing to deliver our core services.

2. Ensuring our work delivers our aims

The 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.

This report details the outcomes and impacts of our work for older people in Rotherham during the year 2024-25.

Our focus in the year was on supporting older people in Rotherham to have the best circumstances and opportunities to 'live longer better'.

Age UK Rotherham Limited

Report of the Trustees

For the Year Ended 31 March 2025

3. Charity resilience and effectiveness

3.1 Organisational Impact

During 2024-25, our Trustee Board made a decision to close our Furniture Warehouse retail operation to mitigate the spiralling costs of maintaining this activity and safeguard the Charity's financial stability.

Hybrid working continued to be the norm for most of our staff, with some spending more time in the office and others working more from home according to operational need. Community-based staff continued to work in older people's homes and other community venues.

3.2 Financial impact and recovery

Without a doubt, some of our income continued to be adversely affected by the continuing impact of the pandemic, and the downturn in unrestricted income from our Furniture Warehouse and fundraising events.

On a more positive note, we were successful in attracting sufficient funding to support the delivery of our core services such as the Information and Advice Service, Care & Support Services and Engage Rotherham community activity, enabling us to provide the necessary support to older people in Rotherham.

In addition, we were successful in securing continuation funding for our existing contracts with local statutory agencies to enable us to provide benefits advice and maintain our Hospital Aftercare Service. Successful outcomes in some of these work streams have meant providing us with more longer term contract security for next year and beyond.

Despite these successes, we anticipated 2024-25 would be a challenging year financially and we acknowledged we may need to draw on some of the reserves we had accrued in the previous years to ensure we continued to provide the best possible support to older people in Rotherham and create a stable foundation for the future.

4. Here for older people

4.1 Core Services and Support we provided to older people in 2024-25 reached over 9000 people.

- **Hospital Aftercare Service** – funded through a contract with South Yorkshire Integrated Care Board, (Rotherham Place) we continued to provide time limited support to help people get back on their feet following discharge from Rotherham Hospital.

We supported **552** older people through this contract.

- **Social Prescribing Befriending Plus** - funded through a Social Prescribing contract via Voluntary Action Rotherham enabled us to support **75** people following a stay in hospital.

Age UK Rotherham Limited

Report of the Trustees

For the Year Ended 31 March 2025

- **A Little Bit of Help** – our Little Bit of Help team continued to provide flexible help around the home to support older people to live independently. We delivered over **7887** hours of support this year to **153** clients by providing practical assistance that best suits the needs of the clients both in and out of the home.
- **Information and Advice Service** – funded through a number of individual contracts, we provided information and advice on a range of issues affecting people in later life including benefits advice and information and care entitlements, as well as signposting to other agencies. This service assisted **2243** people involving **7110** individual contacts providing independent, person centred support.

Furthermore, our Information and Advice Service realised almost **£3.9 Million** of additional benefits income in 2024-25.

- **EngAge Rotherham Groups** – during this year we continued to support 11 EngAge Rotherham Groups across the Borough. These regular groups are run by older people for older people in their community and reached over **182** residents through **8270** contacts, strengthening their circles of support and helping them maintain physical and mental wellbeing as well as being connected within their local communities and reducing loneliness and isolation.

4.2 Additional services to support older people in Rotherham

During 2024-25 we secured resources to provide further support to older people to help them tackle issues experienced in later life. This included:

- **Ways to Wellbeing in later life** funded by Postcode Neighbourhood Fund, delivered wellbeing social sessions and 1-1 support for older people to create and strengthen their circles of support and wellbeing. Through this, we provided personalised and social support to **1143** contacts to help develop older people's wellbeing. We are delighted that this work will be supported for 3 further years through a grant from The National Lottery Reaching Communities Fund
- **EngAge Rotherham** - continued to involve older people in developing solutions to some of the challenges of an ageing community and later life challenges.
- In September 2024 we collaborated with other partners to provide an **Afternoon Tea** at the former Amber Lounge/Civic Theatre which is being redeveloped as a community resource. We also worked with Mears Group to celebrate **Christmas** with Carols, Fun and a Christmas Dinner sponsored, prepared, cooked and served by the Mears team and apprentices.
- **Partnership work** – we have continued to work with other partners in the public and voluntary and community sectors in 2024-25. Some of the agencies we have engaged and, where feasible partnered with included:
 - Humanitarian and Community Hub
 - Mental Health & Wellbeing
 - Rotherham Older People's Forum

Age UK Rotherham Limited

Report of the Trustees

For the Year Ended 31 March 2025

- South Yorkshire VCSE Alliance and Integrated Care System
- Moving Rotherham System leaders
- Yorkshire Sport
- Mental Health Steering Group
- Kashmiri Yemeni Older People's Group
- S62 Group
- Rotherfed
- Citizen's Advice Rotherham & District (CARD)
- Rotherham Metropolitan Borough Council
- Age UK Domestic Abuse Working Group
- Voluntary Action Rotherham
- You Ask We Respond (YAWR)
- Crossroads Care
- Rotherham United Community Trust
- Mears Group

4.4 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 accessed their full benefits and entitlements providing them with more money.
- 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.

5. Financial Review

The financial results for the year are set out on pages 11 to 13. The Charity reported a deficit on its unrestricted fund in the period. Trustees are satisfied that the actions that were implemented earlier in this report will build and maintain the Charity's reserves position in the next two years and allow it to continue to operate sustainably going forward.

5.1 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.

Age UK Rotherham Limited

Report of the Trustees

For the Year Ended 31 March 2025

5.2 Reserves Policy

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

- allow for time for re-organisation in the event of downturn in income or asset values
- protect ongoing work programs and
- allow Age UK 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 downturn of any income streams
- period of time required to downsize Age UK 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 2 -3 months general expenditure, this being in the range of £90k - £120K. The balance of unrestricted funds in the year to 31.3.25 were £74,092.

6. Plans for the future

6.1 Strategic Plan

During 2024-25 we continued to deliver to our Strategic Plans, whilst remaining agile to respond to the uncertainties and changes in the environment in which we are working. Trustees and Senior Managers regularly scrutinised our plans to manage and mitigate risk and support implementation and review of this plan in year.

Context of the plan

- Local older people's concerns and their preferred solutions remain central to our plans. However, changes to the circumstances and priorities of older people and the potential for these to change again mean that we need to remain agile and flexible to meet immediate and future needs.
- Whilst our level of reserves remained challenging in 2024-25, our ability to take risks and the Board of Trustees' risk appetite will continue to be focussed on maintaining delivery and rebuilding reserves over the next 2 years.
- Our track record and expertise in interventions that support public policy objectives e.g. 'reduce, prevent and delay' and the need for formal care and issues relating to hospital admission and discharge will continue to be capitalised on, although there is now more competition for this work than in the past.
- Demographic changes in Rotherham plus the impact of the cost of living crisis 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 as well as ensuring we are not taking on any additional work resulting from changes in our broader environment without any associated additional resources.

Age UK Rotherham Limited

Report of the Trustees **For the Year Ended 31 March 2025**

Key Objectives

Our Strategic Plan sets out our ambitions to achieve the following key objectives:

- We will work with older people, their carers and other partners to develop and deliver effective, 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.
- 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.
- 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 to improve later life in Rotherham.
- We will work towards being a sustainable and resilient local Charity that delivers positive outcomes for older people.
- We will be an effectively governed and well run organisation that meets all the legal requirements on us as an Age UK Network Partner, local service provider, Charity, Limited Company, employer and volunteering organisation.

7. Structure, Governance and Management

7.1 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.

7.2 Recruitment and Appointment of Trustees

The Board of Trustees appoints new Trustees. Our governing document stipulates that Trustees of the Charity shall hold office for an initial term of two years and may be reappointed for up to three further terms of three years each.

A recruitment process is in place and prospective Trustees make a written application which is reviewed by the Board of Trustees. The Chair or Co-Chairs then invite applicants for an informal discussion. Applicants are then invited to attend a Board meeting to observe, at the end of which Trustees have an opportunity to talk with the applicant. The applicant is then invited to leave the meeting to allow a decision to be made. Following the meeting, the Chair or a Co-Chair informs the applicant of the Board's decision.

Age UK Rotherham Limited

Report of the Trustees

For the Year Ended 31 March 2025

7.3 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, the Charity's Strategic Plan and relevant policies and procedures and further training and support are given as required.

7.4 Risk Management

The Board of Trustees of Age UK Rotherham Ltd conducts an annual review confirming the major risks to which the charity is exposed, as identified by the trustees and senior managers. 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 are regularly reviewed and reported to Board Subgroups at each meeting by members of the Senior Management Team and to the Board of Trustees by Board Subgroups at each meeting of the Board.

7.5 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 subgroups of the Board of Trustees: Human Resources, Services and Business and Finance Groups. 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 subgroups meet at least quarterly to review progress and plan and deliver activity against their plan. The subgroups provide assurance to the Board in their particular area of responsibility by reporting formally at each Board meeting.

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 UK Rotherham Ltd is aware of its responsibility and accountability in respect of the money received from public, charitable, commercial and private sources. The Business and Finance Subgroup meets at least quarterly 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 Subgroup which has delegated powers as a Board subgroup.

Age UK Rotherham Limited

**Report of the Trustees
For the Year Ended 31 March 2025**

8. 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;
- 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.

9. Events Since the balance Sheet Date

No events have occurred since the balance sheet date, which affect the company, except as mentioned in paragraph 4 above, and which were to the overall benefit of the company.

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 December 2025 and it has been signed on behalf of the Board by Co-Chairs Kate Adams and Katrina Cleary.



**Katherine Adams
Co-Chair**



**Kathleen Cleary
Co-Chair**

Date 28 01 2026

Date 29/01/26

on behalf of the Age UK Rotherham Limited Board of Trustees

**Independent Examiner's Report to the Trustees
of Age UK Rotherham Limited**

For the Year Ended 31st March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025 which are set out on pages 11 to 24.

Respective responsibilities and basis of the report

As the charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2016 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 charity'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 being a member of 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:

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 accounts to be reached.


.....
Samantha J Sutcliffe FCCA, MAAT
Torevell Dent Limited
1-3 St Ann's Place
Pellon Lane
Halifax

Date 29/01/26

Age UK Rotherham Limited

**Statement of Financial Activities (Including Income and Expenditure Account)
For the Year Ended 31st March 2025**

		UNRESTRICTED FUNDS 2025 £	RESTRICTED FUNDS 2025 £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
	NOTES				
INCOME AND ENDOWMENTS FROM					
Donation and legacies	2	17,998	-	17,998	191,401
Charitable activities	2	460,296	177,430	637,726	598,316
Other	2	5,754	-	5,754	8,962
TOTAL INCOME AND ENDOWMENTS		<u>484,048</u>	<u>177,430</u>	<u>661,478</u>	<u>798,679</u>
EXPENDITURE ON					
Charitable activities	3	533,972	178,650	712,622	802,243
NET INCOME		(49,924)	(1,220)	(51,144)	(3,564)
Transfers between funds	21	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(49,924)</u>	<u>(1,220)</u>	<u>(51,144)</u>	<u>(3,564)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		124,016	8,333	132,349	135,913
Net movement in funds		(49,924)	(1,220)	(51,144)	(3,564)
		<u>74,092</u>	<u>7,113</u>	<u>81,205</u>	<u>132,349</u>

The notes attached form part of these financial statements.

Age UK Rotherham Limited

Balance Sheet

As at 31st March 2025

	NOTES	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	139	21,440
		139	21,440
CURRENT ASSETS			
Debtors	12	47,324	56,519
Cash at bank and in hand	13	150,583	184,347
		197,907	240,866
CREDITORS:			
Amounts falling due within one year	14	116,841	129,957
NET CURRENT ASSETS		81,066	110,909
TOTAL ASSETS LESS CURRENT LIABILITIES		81,205	132,349
CREDITORS:			
Amounts falling due after more than one year	15	-	-
NET ASSETS		81,205	132,349
FUNDS OF THE CHARITY			
Unrestricted funds		74,092	124,016
Restricted Funds	21	7,113	8,333
TOTAL CHARITY FUNDS		81,205	132,349

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility 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 11 to 24 were approved by the trustees and signed on its behalf by:



Katherine Adams (Co-Chair)



Kathleen Cleary (Co-Chair)

Date 28 01 2026

Date 29/01/26

The notes attached form part of these financial statements.

Age UK Rotherham Limited

Statement of Cash Flows **For the Year Ended 31 March 2025**

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Cash flow from operating activities	<u>(43,764)</u>	<u>(10,576)</u>
Cash flow from investing activities		
Disposal/(Purchase) of fixed assets	<u>10,000</u>	<u>(23,857)</u>
Total cash used in investing activities	<u>(33,764)</u>	<u>(23,857)</u>
Cash flow from financing activities		
Finance lease payments	<u>-</u>	<u>-</u>
Total cash used in financing activities	<u>-</u>	<u>-</u>
(Decrease)/Increase in cash and cash equivalents	(33,764)	(34,432)
Cash and cash equivalents at the start of the period	<u>184,347</u>	<u>218,779</u>
Cash and cash equivalents at the end of the period	<u>150,583</u>	<u>184,347</u>
<u>Reconciliation of Income and Expenditure to Cash Flow</u>	<u>2025</u>	<u>2024</u>
<u>from Operating Activities</u>	<u>£</u>	<u>£</u>
Net (Expenditure)/ Income	(51,144)	(3,564)
Depreciation	1,390	14,656
Change in stock	-	6,796
Assets Disposal Loss	9,910	
Change in debtors	9,196	7,078
Change in creditors	<u>(13,116)</u>	<u>(35,542)</u>
	<u>(43,764)</u>	<u>(10,576)</u>

Analysis of changes in net debt

	<u>01.04.2024</u>	<u>Cash flow</u>	<u>31.03.2025</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Net Cash			
Cash at bank and in hand	<u>184,347</u>	<u>(33,764)</u>	<u>150,583</u>
	184,347	(33,764)	150,583
Debt			
Debt falling due within 1 year	-	-	-
Debts falling due after 1 year	<u>-</u>	<u>-</u>	<u>-</u>
	<u>184,347</u>	<u>(33,764)</u>	<u>150,583</u>

Age UK Rotherham Limited

Notes to the Financial Statements **For the Year Ended 31st March 2025**

1. STATUTORY INFORMATION AND ACCOUNTING POLICIES

STATUTORY INFORMATION

Age UK Rotherham Limited 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 have been performed by the year end.

Age UK Rotherham Limited

Notes to the Financial Statements

For the Year Ended 31st March 2025

1. STATUTORY INFORMATION AND ACCOUNTING POLICIES continued

ACCOUNTING POLICIES – continued

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 donations for resale are included at fair value, being the expected proceeds from sale less 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'.

d) Expenditure

Expenditure is charged to the statement of financial activities on an accrual's 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 trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about its ability to continue as a going concern.

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.

Age UK Rotherham Limited

**Notes to the Financial Statements
For the Year Ended 31st March 2025**

1. STATUTORY INFORMATION AND ACCOUNTING POLICIES continued

ACCOUNTING POLICIES – continued

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.

Age UK Rotherham Limited

Notes to the Financial Statements For the Year Ended 31st March 2025

2. INCOME AND ENDOWMENTS FROM

	UNRESTRICTED FUNDS 2025 £	RESTRICTED FUNDS 2025 £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
Donations and legacies				
Donations	8,113	-	8,113	79,864
Grants for core funding	<u>9,885</u>	<u>-</u>	<u>9,885</u>	<u>111,537</u>
	<u>17,998</u>	<u>-</u>	<u>17,998</u>	<u>191,401</u>
Charitable activities: Services provided				
Care services	413,516	26,000	439,516	372,775
Advice and information	36,693	151,430	188,123	103,377
Furniture Warehouse	<u>10,087</u>	<u>-</u>	<u>10,087</u>	<u>122,167</u>
	<u>460,296</u>	<u>177,430</u>	<u>637,726</u>	<u>598,316</u>
Other incoming resources				
Sundry income	5,754	-	5,754	8,962
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>5,754</u>	<u>-</u>	<u>5,754</u>	<u>8,962</u>

3. COSTS OF CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS 2025 £	RESTRICTED FUNDS 2025 £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
Core funding expenditure	29,895	24,119	54,014	77,077
Care services	280,873	69,377	350,250	277,944
Advice and information	-	85,154	85,154	100,054
Furniture Warehouse	54,047	-	54,047	103,439
Governance costs	2,000	-	2,000	6,093
Overheads	<u>167,157</u>	<u>-</u>	<u>167,157</u>	<u>237,636</u>
	<u>533,972</u>	<u>178,650</u>	<u>712,622</u>	<u>802,243</u>

4. ANALYSIS OF TOTAL RESOURCES EXPENDED

	STAFF COSTS £	OTHER COSTS £	DEPRECIATION £	TOTAL £
Core funding expenditure	53,282	732	-	54,014
Care services	335,553	14,697	-	350,250
Advice and information	85,154	-	-	85,154
Furniture Warehouse	35,570	18,477	-	54,047
Governance costs	2,000	-	-	2,000
Overheads	<u>80,576</u>	<u>85,191</u>	<u>1,390</u>	<u>167,157</u>
	<u>592,135</u>	<u>119,097</u>	<u>1,390</u>	<u>712,622</u>

Age UK Rotherham Limited

Notes to the Financial Statements **For the Year Ended 31st March 2025**

5.NET INCOME

	2025	2024
	£	£
Net income is stated after charging/(crediting):		
Depreciation- owned	1,390	13,992
Depreciation – leased	-	664
Loss on disposal of assets	9,909	-
Independent Examiner fee	2,000	1,800
	<u>-</u>	<u>-</u>
	<u>13,299</u>	<u>16,456</u>

6.STAFF COSTS AND NUMBERS

	2025	2024
	£	£
Wages and salaries	544,728	562,858
Social security costs	29,547	31,540
Contribution to personal pensions	<u>17,860</u>	<u>11,211</u>
	<u>592,135</u>	<u>605,609</u>

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

The key management personnel of the charity comprise of 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 £34,547 (2024: £48,916)

	Head Count Number		Full Time Equivalent	
	2025	2024	2025	2024
Administration	3	3	2.2	3
Care Services	21	21	10	10
Furniture Warehouse	0	4	0	3
Advice and information	4	5	3.6	4.5
Engage	<u>1</u>	<u>2</u>	<u>4</u>	<u>1.5</u>
	<u>29</u>	<u>35</u>	<u>19.8</u>	<u>22</u>

7. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No remuneration was paid to the directors of the company.

There were no Trustee expenses paid during the year (2025: £nil)

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

	2025	2024
	£	£
NIL	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Age UK Rotherham Limited

Notes to the Financial Statements For the Year Ended 31st March 2025

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

	<u>UNRESTRICTED</u> <u>FUNDS</u> <u>2024</u> <u>£</u>	<u>RESTRICTED</u> <u>FUNDS</u> <u>2024</u> <u>£</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2024</u> <u>£</u>
<u>INCOME AND ENDOWMENTS FROM</u>			
Donation and legacies	91,864	99,537	191,401
Charitable activities	466,939	131,377	598,316
Other	8,962	-	8,962
TOTAL INCOME AND ENDOWMENTS	<u>567,765</u>	<u>230,914</u>	<u>798,679</u>
<u>EXPENDITURE ON</u>			
Charitable activities	569,662	232,581	802,243
TOTAL INCOME AND ENDOWMENTS	<u>569,662</u>	<u>232,581</u>	<u>802,243</u>
NET INCOME	(1,897)	(1,667)	(3,564)
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS	<u>(1,897)</u>	<u>(1,667)</u>	<u>(3,564)</u>
<u>RECONCILIATION OF FUNDS</u>			
Total funds brought forward	125,913	10,000	135,913
Net movement in funds	(1,897)	(1,667)	(3,564)
	<u>124,016</u>	<u>8,333</u>	<u>132,349</u>

10. TANGIBLE ASSETS

	MOTOR VEHICLES	LEASEHOLD	FIXTURES & EQUIPMENT	TOTAL
Cost				
At 1 st April 2024	23,857	27,110	95,502	146,469
Additions	-	-	-	-
Disposals	<u>(23,857)</u>	<u>-</u>	<u>-</u>	<u>(23,857)</u>
At 31st March 2025	<u>-</u>	<u>27,110</u>	<u>95,502</u>	<u>122,612</u>
Depreciation				
At 1 st April 2024	3,946	26,725	94,358	125,029
Charge for year	-	246	1,144	1,390
Disposal	<u>(3,946)</u>	<u>-</u>	<u>-</u>	<u>(3,946)</u>
At 31st March 2025	<u>-</u>	<u>26,971</u>	<u>95,502</u>	<u>122,473</u>
Net book Value as at 31st March 2025	<u>-</u>	<u>139</u>	<u>-</u>	<u>139</u>
Net book Value as at 31st March 2024	<u>19,911</u>	<u>385</u>	<u>1,144</u>	<u>21,440</u>

Age UK Rotherham Limited

Notes to the Financial Statements **For the Year Ended 31st March 2025**

11. CAPITAL COMMITMENTS

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

	2025 £	2024 £
Authorised and contracted for	<u>-</u>	<u>-</u>

12. DEBTORS - All due within one year

	2025 £	2024 £
Trade debtors and accrued income	38,759	42,569
Other debtors and prepayments	<u>8,565</u>	<u>13,950</u>
	<u>47,324</u>	<u>56,519</u>

13. CASH AT BANK AND IN HAND

	2025 £	2024 £
Current account	18,833	77,537
Bank deposit account	129,340	104,975
Cash in hand	<u>2,410</u>	<u>1,835</u>
	<u>150,583</u>	<u>184,347</u>

14. CREDITORS – Amounts falling due within one year

	2025 £	2024 £
Other creditors	31,311	32,887
Deferred income	<u>85,530</u>	<u>97,070</u>
	<u>116,841</u>	<u>129,957</u>

Age UK Rotherham Limited

Notes to the Financial Statements **For the Year Ended 31st March 2025**

15. CREDITORS – Amounts falling due after one year

	2025	2024
	£	£
Other creditors	<u>-</u>	<u>-</u>
Minimum finance lease payments fall due as follows		
Net obligations payable:		
Within one year	-	-
Between 1 and 5 years	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

16. LEASE COMMITMENTS

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

	2025	2024
	£	£
Expiring in less than one year	-	-
Expiring in 1 to 5 years	-	-
Expiring in greater than 5 years	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

17. SHARE CAPITAL

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

18. CONTINGENT LIABILITIES

As far as the directors are aware, there were no contingent liabilities (2024 -NIL)

19. 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 £17,860 (2024: £11,211). The amount of outstanding contributions due at the balance sheet date was £2,032 (2024: £2,102)

Age UK Rotherham Limited

Notes to the Financial Statements For the Year Ended 31st March 2025

20. 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 01.04.2024	NEW DONATIONS	UTILISED/ REALISED	BALANCE 31.03.2025
Active Solutions	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

21. RESTRICTED FUNDS

	BALANCE 01.04.24	INCOMING RESOURCES	OUTGOING RESOURCES	BALANCE 31.03.2025	REPRESENTED BY	
	£	£	£	£	UNSPENT FUNDS	FIXED ASSETS
					£	£
Core						
Rotherfed	-	-	-	-	-	-
Postcode Lottery	8,333	-	8,333	-	-	-
SYCF Wellbeing circles	-	-	-	-	-	-
VAR Shared Prosperity	-	-	-	-	-	-
Age UK Cost of Living Fund	-	-	-	-	-	-
	<u>8,333</u>	<u>-</u>	<u>8,333</u>	<u>-</u>	<u>-</u>	<u>-</u>
Care Services						
VAR Social prescribing	-	26,000	26,000	-	-	-
	<u>-</u>	<u>26,000</u>	<u>34,333</u>	<u>-</u>	<u>-</u>	<u>-</u>
Advice & Information						
Crossroads	-	13,992	13,992	-	-	-
AUK Warm Homes Services		27,290	27,290			
		92,811	85,698	7,113	7,113	
				-	-	-
VAR Social prescribing	-	17,337	17,337	-	-	-
	<u>-</u>	<u>151,430</u>	<u>144,317</u>	<u>7,113</u>	<u>7,113</u>	<u>-</u>
	<u>8,333</u>	<u>177,430</u>	<u>178,650</u>	<u>7,113</u>	<u>7,113</u>	<u>-</u>

Comparative for movement in funds on following page

Age UK Rotherham Limited

Notes to the Financial Statements For the Year Ended 31st March 2025

21. RESTRICTED FUNDS – continued

Comparative for movement in funds

	BALANCE 01.04.23	INCOMING RESOURCES	OUTGOING RESOURCES	BALANCE 31.03.2024	REPRESENTED BY	
	£	£	£	£	UNSPENT FUNDS	FIXED ASSETS
					£	£
Core						-
Rotherfed	-	-	-	-	-	-
Anticipatory Care	-	16,667	8,334	8,333	8,333	-
SYCF Wellbeing circles	-	18,066	18,066	-	-	-
VAR shared propensity	-	33,804	33,804	-	-	-
Age UK Cost of Living Fund	10,000	30,000	40,000	-	-	-
	<u>10,000</u>	<u>98,537</u>	<u>100,204</u>	<u>8,333</u>	<u>8,333</u>	<u>-</u>
Care Services						
VAE Social prescribing	-	28,00	28,000	-	-	-
Winter Warm Packs	-	1,000	1,000	-	-	-
	<u>-</u>	<u>29,000</u>	<u>29,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Advice & Information						
Crossroads	-	11,280	11,280	-	-	-
RMBC – Age Related Benefits Advisory Services	-	62,645	62,645	-	-	-
VAR Social prescribing	-	16,452	16,452	-	-	-
Marjorie Coote	-	13,000	13,000	-	-	-
Yorkshire Water	-	-	-	-	-	-
	<u>-</u>	<u>103,377</u>	<u>103,377</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>10,000</u>	<u>230,914</u>	<u>232,581</u>	<u>8,333</u>	<u>8,333</u>	<u>-</u>

Active solutions were transferred from restricted to unrestricted as the grant has now ended and the grantor has given permission for the unspent funds to be used for unrestricted purposes.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Fund	Restricted Fund	2025 Total	2024 Total
	£	£	£	£	£
Fixed assets	139	-	-	139	21,439
Net current assets	73,953	-	7,113	81,066	110,910
Long term creditor	-	-	-	-	-
Age UK Cost of Living Fund	<u>74,092</u>	<u>-</u>	<u>7,113</u>	<u>81,205</u>	<u>132,349</u>

Age UK Rotherham Limited

Notes to the Financial Statements
For the Year Ended 31st March 2025

23. DEFERRED INCOME

	BALANCE 01.04.2024	BALANCE 31.03.2025
Grants	<u>97,070</u>	<u>85,530</u>

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.