

AGE UK DONCASTER

England & Wales · Charity number 1077339

Details

Other names	AGE CONCERN DONCASTER, AGE CONCERN DONCASTER LIMITED, AGE UK DONCASTER
Status	Registered
Legal form	Charitable company
Company number	03802384
Registered	1999-09-09
Register	View on the Charity Commission register

Contact

Address	Age UK Doncaster Unit 1 Ten Pound Walk Doncaster DN4 5HX
Phone	01302812345
Email	admin@ageukdoncaster.org.uk
Website	www.ageuk.org.uk/doncaster

Activities

Objects: TO PROMOTE THE RELIEF OF ELDERLY PEOPLE IN ANY MANNER WHICH NOW OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE IN AND AROUND THE METROPOLITAN DISTRICT OF DONCASTER

Activities: We take the fear out of ageing by empowering and supporting older people in Doncaster to live and age well. We do this by providing support and care in the home, social and wellbeing groups and activities, benefits checks and form-filling as well as general information, advice and signposting.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Elderly/old People

Geography

- **Area of benefit:** DONCASTER
- Doncaster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,562,016	£1,834,283	£993,080	56
2024-03-31	£1,411,055	£1,588,665	£1,258,933	54
2023-03-31	£920,575	£1,277,764	£1,401,445	59
2022-03-31	£1,371,881	£1,468,304	£1,792,255	70
2021-03-31	£1,812,678	£1,855,368	£1,460,955	110

Trustees

Name	Role	Appointed
Dr Lis Rodgers	Chair	2013-10-15
Christine Ellingworth		2015-01-28
Clare Louise Batty		2022-07-17
Michael John Ovington		2020-07-22
Peter Charles Richard Green		2025-05-08
VASANT PATEL		2024-06-27

Accounts

REGISTERED COMPANY NUMBER: 03802384 (England and Wales)
REGISTERED CHARITY NUMBER: 1077339

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
AGE UK DONCASTER**

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

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FOR THE YEAR ENDED 31 MARCH 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

Mission and aims

Age UK Doncaster's mission is to take the fear out of ageing by empowering and supporting older people in Doncaster to live and age well.

As an organisation this requires us to:

- Maintain and create a range of offers that address the needs of older people in Doncaster;
- Have skilled and motivated employees and volunteers who are enabled to work effectively;
- Strengthen our position through profile-raising and income diversification;
- Safeguard the charity through effective governance and robust internal systems.

We operate activities aligned to local, regional and national priorities.

Significant activities

Services delivered in the home:

We continued to provide both Council-commissioned and private home care across Doncaster. Home Support services such as cleaning, shopping and companionship were rebuilt during the year to create a sustainable model. Our Home Care service remained safe, responsive, effective and well-led with no missed care calls, consistently positive Local Authority audit outcomes, and full Care Quality Commission (CQC) inspection readiness. Policies and processes were strengthened to ensure high-quality, person-centred care. Staff restructuring allowed greater flexibility and efficiency: colleagues from Silver Link Centre were redeployed into Home Care to enhance capacity while reducing cost.

During the year, Age UK (National) funded research into our Home Support Service, providing valuable insight into the needs and expectations of older people regarding non-regulated, home-based support.

This work helped us better understand the social, emotional and practical outcomes that beneficiaries seek from services such as cleaning, shopping, companionship and befriending - which differ from those delivered through our CQC-regulated domiciliary care. The findings are informing how we redesign and position future home-based offers to ensure they remain person-centred, sustainable and responsive to community need.

Services delivered in the community:

Silver Link Centre remained open, hosting dementia-friendly and ageing-well sessions while continuing to reduce reliance on reserves by ensuring each activity is fully funded. The Keep in Mind (KiM) service, launched October 2023, went from strength to strength. Although national workforce shortages affected recruitment and created waiting lists, the team reduced delays and received excellent feedback from service users and commissioners alike.

We thank our KiM partners - Club Doncaster Foundation, Crossroads Care Rotherham and Doncaster, Royal Voluntary Service, DARTS, and Alzheimer's Society - who continue to co-deliver innovative, person-centred dementia social-support services alongside clinically focused input from RDaSH NHS Foundation Trust and Alzheimer's Society. This partnership remains an exemplar of integrated community and clinical support for people affected by dementia in Doncaster.

The Stronger Links wellbeing project came to a close during the year. While engagement levels were modest, the project enabled us to support a number of clients and strengthen collaborative working with local partners in Hexthorpe and Edlington. A key learning outcome was the recognition that sustained local presence and community connection are essential when delivering in specific neighbourhood settings, and this learning will inform our future approaches to community-based work.

The charity also continued delivery of the Circles service, supported by The National Lottery Community Fund.

We are grateful for the Fund's willingness to reshape the project in recognition of the pandemic's impact on the original expected outcomes. This flexibility enabled us to continue meaningful support for older people while gathering valuable data and client feedback that will inform future services.

We expect analysis of the final year's activity, extending into 2025, to provide essential insights that will shape new projects about and with older people in Doncaster.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Information and advice:

Our Helpline remained the first point of access for all services and provided low-level advice and signposting. The Information & Advice team offered specialist welfare-benefits guidance and form-filling, helping clients to maximise income and improve financial wellbeing.

Public benefit

In setting objectives and planning activities, the trustees have had due regard to the Charity Commission's guidance on public benefit. The trustees are satisfied that Age UK Doncaster's work fulfils its charitable purpose through:

- Supporting delivery of Doncaster's Dementia Strategy;
- Promoting quality advice for vulnerable residents via the Doncaster Advice Network;
- Collaborative ageing-well initiatives improving holistic wellbeing;
- Active participation in Team Doncaster and other multi-agency forums.

Volunteers and Trustees

Our trustees and volunteers remain vital to the charity's success. We continue to broaden the diversity of the Board and manage succession carefully. Volunteers' insights inform service development, governance and community activity.

During the year, Michael Green stepped down as a trustee after many years of valued service. Michael brought personal experience as a volunteer and a strong commitment to good governance; we are delighted that he continues to volunteer with Age UK Doncaster.

We were also pleased to welcome Vas Patel to the Board in June 2024. Vas brings significant skills and experience in project and service delivery, further strengthening the Board's collective expertise and its understanding of operational realities across the health and social care

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

During 2024-25 Age UK Doncaster continued to provide high-quality services in line with its charitable objects. Across all projects we reached approximately 32,500 contacts, offering advice, support and care to older people, their families and carers.

Through our Information & Advice service, clients secured new benefits income of approximately £200K +, with reported outcomes including; clients reporting improved mental wellbeing; greater independence and confidence and improved financial security.

Funding and Financial Performance

Delivery of contracted income has remained strong. However, identifying and securing new grant income has been challenging in a competitive environment.

We remain grateful to our funders - The National Lottery Community Fund, Henry Smith Charity, Garfield Weston Foundation, Doncaster City Council, South Yorkshire Integrated Care Board, Age UK (National), and individual donors - for their continued confidence and support.

Social Value and Community Impact

Age UK Doncaster is committed to creating social, economic and environmental value alongside its core charitable work, in line with our approved Social Value Statement (September 2025). We embed social value in day-to-day activity across all services, ensuring our work benefits older people, the wider community and the environment in ways proportionate to our size and resources.

During 2024-25 our social-value contribution was demonstrated through:

- **People & wellbeing:** reducing loneliness and helping older people gain confidence and independence through home care, home support and community connection.
- **Inclusion:** accessible information, large-print materials and reasonable adjustments enabling more people to benefit.
- **Community & volunteering:** meaningful local volunteering roles and shared community spaces with partner organisations.
- **Buying local & fair:** using local/VCSE/SME and ethical suppliers wherever practical.
- **Planet-smart basics:** minimising travel, supporting hybrid working and maintaining low-waste operations.

We evidence social value through brief case studies and service data (clients supported, volunteers active, partnership outcomes). These are reviewed annually and summarised here in line with our Social Value Policy and CHAS reporting requirements.

Health, Safety and Compliance

Age UK Doncaster continues to prioritise the health, safety and wellbeing of staff, volunteers, service users and visitors. We maintain a comprehensive suite of health and safety policies reviewed regularly to ensure compliance with legislation, CQC standards, HSE guidance and CHAS accreditation requirements. Regular internal audits, risk assessments and external inspections are undertaken, and learning from these reviews informs continuous improvement. Overall responsibility rests with the Chief Executive Officer, supported by the Head of Corporate Resources and the Board of Trustees.

Property Use and Income Generation

During the year we rented the upper floor of our head office at Ten Pound Walk to the Doncaster Chamber of Commerce. This arrangement, based on our strong working relationship with the Chamber, generated unrestricted income and supported positive local collaboration. We will continue to explore opportunities to make best use of our premises and resources to achieve both financial sustainability and social value.

PLANS FOR FUTURE PERIODS

Looking to the future, Age UK Doncaster will continue to deliver against its 2023-2026 Strategic Plan. During the coming year we will reflect on our internal position and the external environment, focusing on the needs of our beneficiaries to develop our 2026-2029 Strategy. Client feedback and co-production will shape our priorities and final approach.

Given the current economic climate, robust financial governance will remain central to our work. We will strengthen income generation and financial planning to protect services and reserves.

We recognise that marketing and communications are areas for development which seldom attract dedicated funding, but which are vital to our visibility and sustainability. We will seek to re-energise these functions and enhance our profile locally and regionally.

We are also determined to re-energise our volunteer offer, ensuring depth of support and greater involvement of local people in the delivery of services and community activities.

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements. The Statement of Financial Activities shows a net deficit of £265,853. Total funds carried forward were £993,080 (2024: £1,258,933). Funds excluding those represented by tangible fixed assets stood at £535,036.

Our three largest income streams remain commissioned services, grants and client income. We continued to receive contract funding from Doncaster City Council and South Yorkshire ICB for Home Care services, alongside grant support from our national and charitable partners noted above.

Investment Policy and Objectives

The investment portfolio is reviewed annually with our Investment Manager. The risk profile remains Low-to-Moderate with an objective of income and growth, and all investments are ethically screened.

Reserves Policy

The Trustees review the reserves policy annually. Maintaining reserves equivalent to approximately six months' expenditure continues to be considered appropriate to provide resilience and financial stability in the current economic environment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association, originally adopted 7 July 1999 and last updated 26 February 2020. It is a company limited by guarantee under the Companies Act 2006.

Recruitment and Appointment of trustees

Trustee recruitment is ongoing to maintain a broad range of skills and experience. New trustees receive a comprehensive induction and training programme.

Financial oversight

The Finance and Audit Sub-Committee meets bimonthly, with reports to the Board covering income, expenditure, cash flow and risk.

Key management remuneration

Salaries are reviewed annually and approved by the Board of Trustees.

Associated organisation

Age UK Doncaster remains a founding guarantor member of CASEwork Services CIC, which provides shared finance support and potential income generation opportunities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Board regularly reviews major risks and ensures appropriate controls and mitigations are in place to safeguard the charity and its beneficiaries.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03802384 (England and Wales)

Registered Charity number

1077339

Registered office

Ten Pound Walk
Doncaster
South Yorkshire
DN4 5HX

Trustees

C Ellingworth
M Green (resigned 17/10/2024)
B R Leach
M J Ovington
L J Rodgers
G M Stafford
C Batty
V Patel (appointed 27/6/2024)

Chief Executive Officer

G D Chimon

Company Secretary

G D Chimon

Auditors

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osballdwick
York
North Yorkshire
YO19 5UW

Bankers

The Co-Operative Bank
31 St Sepulchre Gate
Doncaster
DN1 1TD

AUDITORS

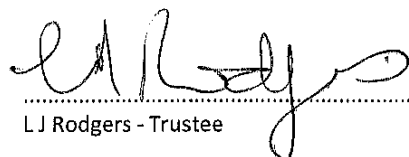
The auditors, UHY Calvert Smith LLP, will be welcomed to tender for re-appointment at the forthcoming Annual General Meeting.

AGE UK DONCASTER

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23/10/25 and signed on its behalf by:


L J Rodgers - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees (who are also the directors of Age UK Doncaster for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Opinion

We have audited the financial statements of Age UK Doncaster (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AGE UK DONCASTER**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Harry Howley FCA MAAT (Senior Statutory Auditor)
for and on behalf of UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osballdwick
York
North Yorkshire
YO19 5UW

Date: 27/11/25

AGE UK DONCASTER

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	6,034	14,667	20,701	41,016
Charitable activities					
Services delivered in the home	5	661,584	28,714	690,298	794,522
Services delivered in the community		671,033	87,039	758,072	489,027
Information and advice services		-	49,525	49,525	56,675
Investment income	4	17,052	-	17,052	16,429
Other income	6	26,243	125	26,368	13,386
Total		1,381,946	180,070	1,562,016	1,411,055
EXPENDITURE ON					
Raising funds	7	6,172	-	6,172	5,700
Charitable activities					
Services delivered in the home	8	1,183,173	275	1,183,448	976,218
Services delivered in the community		438,673	124,538	563,211	540,684
Information and advice services		21,614	59,838	81,452	66,063
Total		1,649,632	184,651	1,834,283	1,588,665
Net gains on investments		6,414	-	6,414	35,098
NET INCOME/(EXPENDITURE)		(261,272)	(4,581)	(265,853)	(142,512)
Transfers between funds	20	3,000	(3,000)	-	-
Net movement in funds		(258,272)	(7,581)	(265,853)	(142,512)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,223,131	35,802	1,258,933	1,401,445
TOTAL FUNDS CARRIED FORWARD		964,859	28,221	993,080	1,258,933

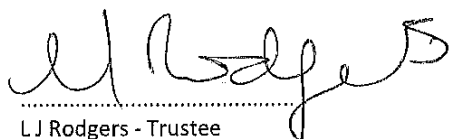
The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	15	458,044	-	458,044	478,071
Investments	16	518,813	-	518,813	508,997
		<u>976,857</u>	<u>-</u>	<u>976,857</u>	<u>987,068</u>
CURRENT ASSETS					
Debtors	17	224,958	-	224,958	76,323
Cash at bank and in hand		161,207	60,349	221,556	469,559
		<u>386,165</u>	<u>60,349</u>	<u>446,514</u>	<u>545,882</u>
CREDITORS					
Amounts falling due within one year	18	(398,164)	(32,127)	(430,291)	(274,017)
		<u>(11,999)</u>	<u>28,222</u>	<u>16,223</u>	<u>271,865</u>
NET CURRENT ASSETS					
		<u>(11,999)</u>	<u>28,222</u>	<u>16,223</u>	<u>271,865</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>964,858</u>	<u>28,222</u>	<u>993,080</u>	<u>1,258,933</u>
NET ASSETS		<u>964,858</u>	<u>28,222</u>	<u>993,080</u>	<u>1,258,933</u>
FUNDS	20				
Unrestricted funds				964,858	1,223,131
Restricted funds				28,222	35,802
TOTAL FUNDS				<u>993,080</u>	<u>1,258,933</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23/10/25 and were signed on its behalf by:


LJ Rodgers - Trustee

The notes form part of these financial statements

AGE UK DONCASTER

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(242,790)</u>	<u>(66,431)</u>
Net cash used in operating activities		<u>(242,790)</u>	<u>(66,431)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(19,836)	(4,626)
Sale of tangible fixed assets		300	3,749
Loan repaid from associated company		-	7,500
Interest received		8,150	3,838
Dividends received		(241)	-
Income received in investment portfolio		<u>6,414</u>	<u>11,918</u>
Net cash (used in)/provided by investing activities		<u>(5,213)</u>	<u>22,379</u>
Change in cash and cash equivalents in the reporting period		<u>(248,003)</u>	<u>(44,052)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>469,559</u>	<u>513,611</u>
Cash and cash equivalents at the end of the reporting period		<u><u>221,556</u></u>	<u><u>469,559</u></u>

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(265,853)	(142,512)
Adjustments for:		
Depreciation charges	17,712	21,197
Gain on investments	(6,414)	(35,098)
Loss/(profit) on disposal of fixed assets	21,851	(490)
Interest received	(8,150)	(3,838)
Dividends received	241	-
Investment portfolio income	-	(11,918)
Net income movement on portfolio	(9,816)	(6,218)
Other interest received	673	-
(Increase)/decrease in debtors	(149,308)	56,728
Increase in creditors	156,274	55,718
Net cash used in operations	(242,790)	(66,431)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	469,559	(248,003)	221,556
	<u>469,559</u>	<u>(248,003)</u>	<u>221,556</u>
Total	<u>469,559</u>	<u>(248,003)</u>	<u>221,556</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. STATUTORY INFORMATION

The charity is a private company limited by guarantee, incorporated in England & Wales. The registered office of the company is Unit 1, Ten Pound Walk, Doncaster, South Yorkshire, DN4 5HX.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

Going concern basis

The trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Areas in which judgement has been applied include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

There are considered to be no assumptions or estimates made in the preparation of these financial statements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes fees receivable, payments under service contracts and performance related grants.

Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

No amounts are included in the financial statements for general volunteer services.

2. ACCOUNTING POLICIES - continued**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of costs

Costs are directly allocated to charitable activities where possible.

Support costs include central functions and overheads that assist the work of the charity. These include staff costs, office costs and overheads and governance costs.

Support costs are allocated in proportion with the direct staff costs involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Fixed asset investments

The charity's investment portfolio is stated at fair value, as determined by the price quoted by the fund managers at the balance sheet date. The portfolio is managed, and comprises a range of listed bonds, equities and open-ended investment companies.

Gains and losses on investments, whether arising on revaluation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

Investment in group entity

The charity is a guarantor member of CASEwork Services Community Interest Company, a company limited by guarantee and having no share capital. No amount has been recognised in respect of the charity's interest in the company. An initial advance of £15,000 made to CASEwork to provide working capital, less £7,500 reimbursed to Age UK Doncaster in the current financial year, is included in debtors falling due after more than one year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Fixed asset investment are measured at fair value through net income and expenditure on the Statement of Financial Activities. All other financial assets and liabilities are measured at amortised cost.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
General donations and legacies	9,034	7,217
Grants	11,667	33,799
	<u>20,701</u>	<u>41,016</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Investment portfolio income	9,575	11,918
Other interest receivable	481	673
Interest receivable	6,996	3,838
	<u>17,052</u>	<u>16,429</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Fees received for services	Services delivered in the home	690,298	726,935
Service contracts and grants	Services delivered in the home	-	67,587
Fees received for services	Services delivered in the community	13,880	24,125
Service contracts and grants	Services delivered in the community	744,192	464,902
Service contracts and grants	Information and advice services	49,525	56,675
		<u>1,497,895</u>	<u>1,340,224</u>

Fees received for services delivered in the home includes amounts receivable for private and Council-commissioned homecare.

Total contract income of £628,438 (2024: £342,008) as been recognised in the year. The income in the year relates to contracts with the NHS in respect of dementia support services delivered in the community.

Total grant income of £165,278 (2024: £247,156) has been recognised as part of income from charitable activities, of which £193,035 has been classified as restricted. These are performance related grants which fund the delivery of specific services.

6. OTHER INCOME

	2025	2024
	£	£
Age UK retainer payments	15,500	10,000
Other income and recharges	10,868	3,386
	<u>26,368</u>	<u>13,386</u>

7. RAISING FUNDS

Investment management costs

	2025	2024
	£	£
Portfolio management	<u>6,172</u>	<u>5,700</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Services delivered in the home	898,714	284,734	1,183,448
Services delivered in the community	481,367	81,844	563,211
Information and advice services	57,179	24,273	81,452
	<u>1,437,260</u>	<u>390,851</u>	<u>1,828,111</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	1,082,691	1,072,040
Property costs	36,405	32,079
Motor	687	2,343
Consumables and other direct costs	26,565	13,938
Payments to delivery partners	290,912	146,149
	<u>1,437,260</u>	<u>1,266,549</u>

10. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Services delivered in the home	274,139	10,595	284,734
Services delivered in the community	80,064	1,780	81,844
Information and advice services	23,598	675	24,273
	<u>377,801</u>	<u>13,050</u>	<u>390,851</u>

Support costs, included in the above, are as follows:

Other

	2025	2024
	Total activities £	Total activities £
Services delivered in the home		
Services delivered in the community		
Information and advice services		
Staff costs	149,103	121,948
Property costs	27,628	16,532
Telephone, IT and office costs	46,680	57,944
Accountancy, consultancy & professional	112,059	86,299
Carried forward	335,470	282,723

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

10. SUPPORT COSTS - continued**Other - continued**

				2025	2024
	Services delivered in the home £	Services delivered in the community £	Information and advice services £	Total activities £	Total activities £
Brought forward	258,111	54,982	22,377	335,470	282,723
Sundries	-	-	-	-	1,669
Bank and finance charges	1,297	218	87	1,602	1,537
Motor costs	930	156	59	1,145	-
Depreciation of tangible fixed assets	13,801	2,857	1,075	17,733	21,197
Loss on sale of tangible fixed assets	-	21,851	-	21,851	(490)
	274,139	80,064	23,598	377,801	306,636

Governance costs

				2025	2024
	Services delivered in the home £	Services delivered in the community £	Information and advice services £	Total activities £	Total activities £
Auditor's remuneration	10,595	1,780	675	13,050	9,780

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	17,712	21,197
(Deficit)/surplus on disposal of fixed assets	21,851	(490)
Auditor's remuneration (inclusive of VAT)	13,050	9,780

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Trustees' expenses paid during the year totalled £74 (2024: £93).

13. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2025	2024
	£	£
Wages and salaries	1,062,466	993,870
Social security costs	76,483	72,439
Pension contributions	27,952	20,945
Redundancy payments	-	18,408
	<u>1,166,901</u>	<u>1,105,663</u>

The average monthly number of employees during the year was 56 (2024: 54).

The number of employees whose benefits (excluding employer pension contributions) exceeded £60,000 was:

£60,001 - £70,000 1 employee

The total remuneration of the key management personnel of the charity, inclusive of pension and employer social security costs, was £145,257 (2024: £131,315).

During the year the charity made termination payments of £3,000, which is included within staff costs above.

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,667	349	41,016
Charitable activities			
Services delivered in the home	754,760	39,762	794,522
Services delivered in the community	338,309	150,718	489,027
Information and advice services	-	56,675	56,675
Investment income	16,429	-	16,429
Other income	13,386	-	13,386
Total	<u>1,163,551</u>	<u>247,504</u>	<u>1,411,055</u>
EXPENDITURE ON			
Raising funds	5,700	-	5,700

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Services delivered in the home	936,456	39,762	976,218
Services delivered in the community	422,328	118,356	540,684
Information and advice services	12,479	53,584	66,063
Total	1,376,963	211,702	1,588,665
Net gains on investments	35,098	-	35,098
NET INCOME/(EXPENDITURE)	(178,314)	35,802	(142,512)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,401,445	-	1,401,445
TOTAL FUNDS CARRIED FORWARD	1,223,131	35,802	1,258,933

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024	510,263	220,595	34,293	765,151
Additions	-	19,836	-	19,836
Disposals	-	(166,083)	-	(166,083)
At 31 March 2025	510,263	74,348	34,293	618,904
DEPRECIATION				
At 1 April 2024	87,807	181,051	18,222	287,080
Charge for year	10,205	3,919	3,588	17,712
Eliminated on disposal	-	(143,932)	-	(143,932)
At 31 March 2025	98,012	41,038	21,810	160,860
NET BOOK VALUE				
At 31 March 2025	412,251	33,310	12,483	458,044
At 31 March 2024	422,456	39,544	16,071	478,071

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. FIXED ASSET INVESTMENTS

	Investment portfolio £
MARKET VALUE	
At 1 April 2024	508,997
Portfolio valuation movement	6,413
Net income and expenditure	3,403
	<u>518,813</u>
At 31 March 2025	518,813
NET BOOK VALUE	
At 31 March 2025	<u>518,813</u>
At 31 March 2024	<u>508,997</u>

Investment portfolio

The charity's investments are held within a managed investment portfolio and comprise a range of listed equities, bonds, unit trusts and open-ended investment companies.

The book cost of the investment portfolio is £496,716 (2024: £467,374).

The movement in the year recognised above includes all realised and unrealised gains and losses, and income and costs met from cash held within the portfolio.

Investment in associated company

Age UK Doncaster is one of the guarantor members of CASEwork Services Community Interest Company ('CASEwork'). CASEwork was established in the prior period to provide a shared finance resource for Age UK groups, and as a potential source of future income generation.

As a member of CASEwork, Age UK Doncaster has committed to contribute an amount not exceeding £1 in the event of its winding up.

17. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	204,891	47,557
Other debtors	90	2,198
Prepayments	11,333	17,614
	<u>216,314</u>	<u>67,369</u>
Amounts falling due after more than one year:		
Loan to CASEwork	<u>8,644</u>	<u>8,954</u>
Aggregate amounts	<u>224,958</u>	<u>76,323</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	10,235	37,245
Social security and other taxes	14,989	14,157
Other creditors	318,893	137,511
Accrued expenses	86,174	85,104
	<u>430,291</u>	<u>274,017</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service, the effect is as follows:

At 1 April 2024	7,497
Additions during the year	975,043
Amounts released to income	(793,716)
At 31 March 2025	<u>188,824</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	26,236	26,235
Between one and five years	65,912	92,148
	<u>92,148</u>	<u>118,383</u>

20. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,207,060	(261,273)	6,588	952,375
Designated fund - grant funded fixed assets	16,071	-	(3,588)	12,483
	<u>1,223,131</u>	<u>(261,273)</u>	<u>3,000</u>	<u>964,858</u>
Restricted funds				
Information and Advice	3,141	1,354	-	4,495
Community Circles	20,178	(20,178)	-	-
Covid-19 long term support	3,067	(2,874)	-	193
Stronger Links	9,416	14,118	-	23,534
IT Donation	-	3,000	(3,000)	-
	<u>35,802</u>	<u>(4,580)</u>	<u>(3,000)</u>	<u>28,222</u>
TOTAL FUNDS	<u>1,258,933</u>	<u>(265,853)</u>	<u>-</u>	<u>993,080</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,381,945	(1,649,632)	6,414	(261,273)
Restricted funds				
Information and Advice	61,192	(59,838)	-	1,354
Community Circles	53,891	(74,069)	-	(20,178)
Covid-19 long term support	37,375	(40,249)	-	(2,874)
Stronger Links	24,613	(10,495)	-	14,118
IT Donation	3,000	-	-	3,000
	<u>180,071</u>	<u>(184,651)</u>	<u>-</u>	<u>(4,580)</u>
TOTAL FUNDS	<u>1,562,016</u>	<u>(1,834,283)</u>	<u>6,414</u>	<u>(265,853)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,380,755	(178,314)	4,619	1,207,060
Designated fund - grant funded fixed assets	20,690	-	(4,619)	16,071
	<u>1,401,445</u>	<u>(178,314)</u>	<u>-</u>	<u>1,223,131</u>
Restricted funds				
Information and Advice	-	3,141	-	3,141
Community Circles	-	20,178	-	20,178
Covid-19 long term support	-	3,067	-	3,067
Stronger Links	-	9,416	-	9,416
	<u>-</u>	<u>35,802</u>	<u>-</u>	<u>35,802</u>
TOTAL FUNDS	<u>1,401,445</u>	<u>(142,512)</u>	<u>-</u>	<u>1,258,933</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,163,551	(1,376,963)	35,098	(178,314)
Restricted funds				
Information and Advice	56,725	(53,584)	-	3,141
Community Circles	101,409	(81,231)	-	20,178
Covid-19 long term support	35,250	(32,183)	-	3,067
Age UK - Cost of Living	39,762	(39,762)	-	-
Stronger Links	14,358	(4,942)	-	9,416
	247,504	(211,702)	-	35,802
TOTAL FUNDS	1,411,055	(1,588,665)	35,098	(142,512)

Designated funds

Capital additions funded by restricted donations are recognised by way of a transfer from restricted funds to a designated fixed asset fund. The balance reflects the book value of the assets acquired with restricted funds.

Restricted funds

Restrictions imposed by funders may relate to expenditure type or to a specific project or activity. Major restricted grants in the period include:

Information and Advice - funding has been received from the Henry Smith Foundation and the Forrester Family Trust in respect of the charity's information and advice service.

Community Circles - funding has been received from the National Lottery Community Fund to support the charity's Community Circles programme.

Covid-19 Long term support - funding has been provided by the Henry Smith Foundation towards the running costs of a project providing support for older people who have experienced social isolation due to the impacts of Covid-19 pandemic.

Age UK National Cost of Living - funding from Age UK National Charity to assist with additional charity costs related to increased expenditure requirements linked to cost of living crisis.

Stronger Links - funding has been received from City of Doncaster Council to support the Stronger Links project of delivering community health support in partnership with other local charities.

IT Donation - funding received in the year restricted to the purchase of IT equipment. The restriction has been satisfied in the year therefore the funds have been transferred to the general fund.

21. RELATED PARTY DISCLOSURES

£38,930 has been paid to CASEwork Services Community Interest Company (CASEwork) in the year in respect of outsourced financial support services (2024: £41,568).

An initial advance of £15,000 made to CASEwork to provide working capital, less £7,500 repaid to Age UK Doncaster in the prior year, is included as a debtor falling due after more than one year, with interest at 2% above base rate recognised on the loan.

CASEwork is an associated company of the charity. Michael Ovington (trustee of the charity) was a member of the CASEwork board of directors until 31/03/2024, Heather Boyce (CEO of the charity until mid-December 2023) was also a member of CASEwork until 01/03/2024. Gil Chimon (CEO of the charity) was appointed a member of the CASEwork board of directors on 31/03/2024.

22. COMPANY LIMITED BY GUARANTEE

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.

Accounts

REGISTERED COMPANY NUMBER: 03802384 (England and Wales)
REGISTERED CHARITY NUMBER: 1077339

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
AGE UK DONCASTER**

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

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FOR THE YEAR ENDED 31 MARCH 2024

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Mission and aims

Age UK Doncaster (AUKD) has the mission of taking the fear out of ageing by empowering and supporting older people in Doncaster to live and age well. As an organisation this requires us to:

- Maintain and create a range of offers which address the needs of older people in Doncaster,
- Have skilled and happy employees and volunteers who are enabled to work effectively,
- Continue to strengthen our position through raising our profile and diversifying income streams,
- Safeguard the charity through effective governance and internal systems.

We operate activities in line with local, regional and national initiatives.

Significant activities

Our key activities in furtherance of our charitable objects during the year were:

Services delivered in the home:

We continued to provide both Council-commissioned and private homecare in areas spanning the south and central parts of Doncaster. Our Home Support Services team offered lower-level support such as cleaning and shopping for clients across the borough.

Services delivered in the community:

Our Circles project entered its seventh year of supporting older people to achieve their goals and has continued to adapt to provide more flexible support through engaging with existing community groups and organisations, alongside groups developed by AUKD. The Board recognised the devastating impact of the pandemic on services for older people. Critical messaging to encourage older people to stay at home during lockdowns has impacted on all our services, especially our Ageing Well sessions. However, we continued a range of services at our Silver Link Centre for both people with and without a diagnosis of dementia. Activities taking place at the Silver Link Centre included digital literacy, shared reading and maintenance cognitive stimulation therapy. In October 2023 we successfully tendered for a support service for people and their carers newly diagnosed with dementia or worried about dementia, named Keep in Mind (KiM). This service is funded through the South Yorkshire Integrated Care Board and delivered in partnership with Alzheimer's Society, Club Doncaster Foundation, Crossroads Care Rotherham, DARTS, Royal Voluntary Service (RVS) Doncaster where AUKD is the lead partner.

Information and advice:

Our helpline continues to be the single point of access for triaging all our services and providing low level advice and signposting. It complements the more detailed advice delivered by our Information & Advice team which specialises in maximising income through benefits expertise and form-filling.

Influencing and partnership

We continue to be embedded as part of the wider Doncaster community to help get better outcomes for older residents and to ensure that their voices and needs get taken into consideration. To this end we remained active members of the Health and Social Care Forum, Doncaster Advice Network, Age Friendly Steering Group and Registered Managers' Forum. Our senior leaders continued to chair the Ageing Well Board and be joint drivers of the Age Friendly agenda with Public Health and play a part in Team Doncaster partnerships. In the latter part of the year, we hosted KiM networks and Stronger Links Partnership network.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Public benefit

In setting the objectives and planning the activities of the charity, the trustees have given due consideration to the Charity Commission's guidance on 'Public Benefit'. The trustees are satisfied that the activities of the charity fulfil its charitable purpose and obligations, and in particular would note the organisation's role in:

- Providing input into the development and delivery of Doncaster's dementia strategy,
- Promoting quality advice for Doncaster's vulnerable residents by continuing to play an integral part of the Doncaster Advice Network,
- Collaborative working with a range of charitable organisations to promote the holistic wellbeing of beneficiaries. Particularly through ageing well initiatives,
- Participating in Team Doncaster, a strategic group of public, private and charitable/community organisations dedicated to policy initiatives to improve the lives of local people.

Volunteers

Our valued Trustees continue to play a key role in delivering the activities of the charity and we continue to increase the diversity of the Trustee Board and effectively manage succession planning. We look to use volunteer views to inform development of volunteering and other AUKD activity.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Throughout the year ending 31 March 2024 AUKD continued to provide services in line with its charitable objects. In line with our mission to take the fear out of ageing by empowering and supporting older people in Doncaster to live and age well, we reached around 52,000 contacts across the year.

Despite a diminished staff team during this year, our ongoing impact is highlighted in supporting clients with new benefits totalling £206,802 income for clients with a reported impact of:

- 85% of clients reported increased mental wellbeing and are better able to understand their finances,
- 75% report feeling more independent,
- 85% of people report increased self confidence,
- 95% report having enough money to live on every week.

The Information and Advice service was re staffed by December 2023.

The Centre for Better Ageing supported by Age UK launched the first ever 'Age without Limits Action Day'. This was to challenge ageism and help change the way we think about getting older. AUKD delivered to a number of our partners within the Age Friendly network.

Our presence in the empty unit at the Frenchgate Centre shopping mall, provided a hub for older people to access information and for our partners to be able to visit and share the space. Cast, the theatre in Doncaster and home to a variety of art forms and community based projects, also visited regularly to gather stories from older people who were passing by. From these stories they developed Sinfonia, a symphony of stories and art which proves that older people still have a lot to say with their stories, music and dance. This is now in production at the theatre and due to go on tour.

Our close working relationships with members of the Alcohol Alliance. i.e. Project Six, Doncaster, Rotherham and Barnsley Councils, Rotherham Doncaster and South Humber (RdaSH) NHS Trust, Violence Reduction Unit and St Leger Homes, helped to raise the awareness of the dangers of excessive alcohol use and its impact on families and communities.

In October 2023 we secured a 3 year contract with South Yorkshire Integrated Care Board. In partnership with a team of specialist organisations, AUKD set out to deliver Keep in Mind as a bold new Community Therapy and Support Service for Doncaster. Informed by exemplars of excellence in dementia care, it draws together the best of local provision to deliver accessible and inclusive services for all.

We continued to deliver Care Quality Commission (CQC) regulated domiciliary care to our primary beneficiaries. We continue to be rated 'good' by CQC and met local authority quality and commissioning requirements. Feedback from clients remained consistently positive, despite still dealing with the impact of COVID 19 and sector wide recruitment challenges.

Less positive was our performance on income generation for paid services, Home Care, Home Support and Silver Link being the key areas of underperformance. The continued impact of the pandemic and cost of living rises were and continue to be key contributors of less foot fall in placed based services and lower uptake of at home based services. The ongoing challenge of recruitment into the Home Care team, continued and worsened this year in line with the national recruitment crisis and indeed recruitment across the board proved difficult. This resulted in services in the home not being delivered at the same level as the previous year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Plans for future periods

The next financial year brings innovation, excitement and opportunity with the implementation of our Strategic Plan 2023 - 2026.

The Dementia Community Therapy and Support Service - Keep in Mind, was set up in October 2023 and is receiving consistent positive feedback. A strategic review after one year of operation will take place to ensure clients continue to be at the heart of service design and delivery, where partner organisations along with commissioners play a full and integral part in future direction.

Home Care, Home Support and Ageing Well services will undergo review to ensure longer term financial sustainability, linked to the review of our strategic plan in autumn 2024.

The year ahead is already looking positive for grant funding with three grants continuing:

- Henry Smith Charity's Improving Lives grant runs to October 2024 and funds most of our Information & Advice service. We have applied for interim funding from Henry Smith Charity as they implement their new funding programme. This will enable the service to continue and gear up to meet Age UK's quality assurance, which in turn will enable AUKD to bid directly to Age UK for continuation funds once we are compliant;

- Henry Smith Charity's Covid Long-Term Support grant runs to June 2025 covering our Helpline and part of our Volunteer Coordinator, we will continue to explore funding opportunities for continuation funds;

- National Lottery Community Fund's Reaching Communities grant runs to July 2025 covering Circles and part of the Volunteer Coordinator. A strategic review based on the project year end report will inform the future direction of this service and income generation priorities;

- £43,000 project funding from the Shared Prosperity fund via Doncaster City Council for Stronger Links, a collaborative wellbeing project in Edlington and Hexthorpe, running to June 2025.

The pursuit of further grant funding, contract funding and the growth of private clients will continue as we undertake a review of our strategic plan.

We will rationalise and make our recruitment of care staff more flexible in the first instance whilst being fully compliant with legislative and regulatory requirements. Increased use of new technology will drive this.

We will strengthen our approach to income generation, linked to a more robust financial planning cycle and the review of our strategic plan.

We will explore the use of new technology to improve the lives of our beneficiaries, volunteers, staff and wider stakeholders.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements.

Financial review

The Statement of Financial Activities shows a net deficit of £142,512 (2023: deficit of £390,810).

The charity however continues to show a strong reserve position with total funds carried forward of £1,258,933 (2023: total funds of £1,401,445). The balance of funds, excluding those represented by tangible fixed assets, was £780,862 at 31 March 2024, from £903,544 in the prior year.

Funding

Our three biggest sources of income have remained funding from commissioned services, grants and income from clients. We continued to receive funding from Doncaster City Council and South Yorkshire ICB for our Home Care service. National Lottery Community Fund continue to fund Circles to June 2025. Henry Smith Charity continue to fund Information & Advice along to September 2024, with further funding for our Advice Line and volunteering. We were successful in securing fund from South Yorkshire ICB for The Dementia Community Therapy and Support Service - Keep in Mind to October 2027.

Investment policy and objectives

The investment portfolio is reviewed with the Investment Manager annually with the risk profile Low Moderate and objective of income and growth with all investments ethically screened.

Reserves policy

The organisation's reserves policy is reviewed and discussed annually at Board level and the level of reserves held are deemed to be sufficient for the activities undertaken.

The Trustees consider that maintaining reserves which represent approximately 6 months of ongoing expenditure meets the requirements of its current reserves policy.

The Trustees are conscious of the need to maintain a reasonable level of reserves within the charity to provide resilience and headroom for the organisation, particularly in this very challenging economic environment, whilst ensuring that the resources of the charity are properly applied to meet its charitable mission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its memorandum and articles, as originally adopted on 7 Jul 1999, and updated by resolutions approved on 24 September 2009 and 26 February 2020. The charity is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

Age UK Doncaster is a local independent charity and brand partner of Age UK with a history of support dating back to 1974. The memorandum and articles of association of the charity specify that its objects are the promotion of well-being for older people.

Recruitment and appointment of new trustees

An ongoing process which has resulted in new Trustees being appointed when required, in order to provide the range of skills and experience considered appropriate for the organisation.

Financial oversight

The meeting of the Finance and Audit Sub Committee is held bimonthly where financial information, cash flow, income and expenditure statements are analysed, discussed and reported at the Board of Trustees Meeting.

Induction and training of new trustees

A full induction process is in place and training takes place in house and through the use of external trainers, new Trustees are encouraged to attend external charity related conferences.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

Salaries are reviewed annually and are agreed at Board meetings.

Associated organisation: CASEwork Services Community Interest Company (CASEwork)

The charity is a founding guarantor member of CASEwork, a Community Interest Company which was established in 2021 to provide a shared finance team and system, and as a potential source of future income generation.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees periodically conduct a review of the major risks to which the charity is exposed and are satisfied that there are procedures in place to mitigate any risks to which the charity may be exposed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03802384 (England and Wales)

Registered Charity number

1077339

Registered office

Ten Pound Walk
Doncaster
South Yorkshire
DN4 5HX

Trustees

C Ellingworth
M Green
B R Leach
M J Ovington
L J Rodgers
G M Stafford
C Batty
V Patel (appointed 27/6/2024)

Chief Executive Officer

H Boyce - to December 2023
G D Chimon - as of March 2024

Company Secretary

G D Chimon

Auditors

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-Operative Bank
31 St Sepulchre Gate
Doncaster
DN1 1TD

AUDITORS

The auditors, UHY Calvert Smith LLP, will be welcomed to tender for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 December 2024 and signed on its behalf by:

L J Rodgers - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees (who are also the directors of Age UK Doncaster for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Opinion

We have audited the financial statements of Age UK Doncaster (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AGE UK DONCASTER**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Harry Howley FCA MAAT (Senior Statutory Auditor)
for and on behalf of UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

19 December 2024

AGE UK DONCASTER
**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	40,667	349	41,016	7,651
Charitable activities	5				
Services delivered in the home		754,760	39,762	794,522	854,432
Services delivered in the community		338,309	150,718	489,027	122,679
Information and advice services		-	56,675	56,675	67,916
Investment income	4	16,429	-	16,429	13,773
Other income	6	13,386	-	13,386	11,794
Total		1,163,551	247,504	1,411,055	1,078,245
EXPENDITURE ON					
Raising funds	7	5,700	-	5,700	5,678
Charitable activities	8				
Services delivered in the home		936,456	39,762	976,218	1,100,783
Services delivered in the community		422,328	118,356	540,684	227,956
Information and advice services		12,479	53,584	66,063	95,339
Total		1,376,963	211,702	1,588,665	1,429,756
Net gains/(losses) on investments		35,098	-	35,098	(39,299)
NET INCOME/(EXPENDITURE)		(178,314)	35,802	(142,512)	(390,810)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,401,445	-	1,401,445	1,792,255
TOTAL FUNDS CARRIED FORWARD		1,223,131	35,802	1,258,933	1,401,445

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	15	478,071	-	478,071	497,901
Investments	16	508,997	-	508,997	467,682
		987,068	-	987,068	965,583
CURRENT ASSETS					
Debtors	17	76,323	-	76,323	140,551
Cash at bank and in hand		433,757	35,802	469,559	513,611
		510,080	35,802	545,882	654,162
CREDITORS					
Amounts falling due within one year	18	(274,017)	-	(274,017)	(218,300)
NET CURRENT ASSETS		236,063	35,802	271,865	435,862
TOTAL ASSETS LESS CURRENT LIABILITIES		1,223,131	35,802	1,258,933	1,401,445
NET ASSETS		1,223,131	35,802	1,258,933	1,401,445
FUNDS	20				
Unrestricted funds				1,223,131	1,401,445
Restricted funds				35,802	-
TOTAL FUNDS				1,258,933	1,401,445

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2024 and were signed on its behalf by:

L J Rodgers - Trustee

AGE UK DONCASTER

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(66,431)	(383,402)
Net cash used in operating activities		(66,431)	(383,402)
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,626)	(5,080)
Sale of tangible fixed assets		3,749	-
Loan repaid from associated company		7,500	-
Interest received		3,838	2,283
Income received in investment portfolio		11,918	10,846
Net cash provided by investing activities		22,379	8,049
Change in cash and cash equivalents in the reporting period		(44,052)	(375,353)
Cash and cash equivalents at the beginning of the reporting period		513,611	888,964
Cash and cash equivalents at the end of the reporting period		469,559	513,611

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(142,512)	(390,810)
Adjustments for:		
Depreciation charges	21,197	23,291
(Gain)/losses on investments	(35,098)	39,299
Profit on disposal of fixed assets	(490)	-
Interest received	(3,838)	(2,283)
Investment portfolio income	(11,918)	(10,846)
Net income movement on portfolio	(6,218)	(5,168)
Decrease/(increase) in debtors	56,728	(8,380)
Increase/(decrease) in creditors	55,718	(28,505)
Net cash used in operations	(66,431)	(383,402)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	513,611	(44,052)	469,559
	513,611	(44,052)	469,559
Total	513,611	(44,052)	469,559

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. STATUTORY INFORMATION

The charity is a private company limited by guarantee, incorporated in England & Wales. The registered office of the company is Unit 1, Ten Pound Walk, Doncaster, South Yorkshire, DN4 5HX.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

Going concern basis

The trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Areas in which judgement has been applied include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

There are considered to be no assumptions or estimates made in the preparation of these financial statements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes fees receivable, payments under service contracts and performance related grants.

Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

No amounts are included in the financial statements for general volunteer services.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of costs

Costs are directly allocated to charitable activities where possible.

Support costs include central functions and overheads that assist the work of the charity. These include staff costs, office costs and overheads and governance costs.

Support costs are allocated in proportion with the direct staff costs involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Fixed asset investments

The charity's investment portfolio is stated at fair value, as determined by the price quoted by the fund managers at the balance sheet date. The portfolio is managed, and comprises a range of listed bonds, equities and open-ended investment companies.

Gains and losses on investments, whether arising on revaluation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

Investment in group entity

The charity is a guarantor member of CASEwork Services Community Interest Company, a company limited by guarantee and having no share capital. No amount has been recognised in respect of the charity's interest in the company. An initial advance of £15,000 made to CASEwork to provide working capital, less £7,500 reimbursed to Age UK Doncaster in the current financial year, is included in debtors falling due after more than one year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Fixed asset investment are measured at fair value through net income and expenditure on the Statement of Financial Activities. All other financial assets and liabilities are measured at amortised cost.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
General donations and legacies	7,217	4,130
Grants	33,799	3,521
	41,016	7,651

4. INVESTMENT INCOME

	2024	2023
	£	£
Investment portfolio income	11,918	10,846
Other interest receivable	673	644
Interest receivable	3,838	2,283
	16,429	13,773

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
		£	£
Fees received for services	Activity		
	Services delivered in the home	726,935	727,610
Service contracts and grants	Services delivered in the home	67,587	126,822
Fees received for services	Services delivered in the community	24,125	32,925
Service contracts and grants	Services delivered in the community	464,902	89,754
Service contracts and grants	Information and advice services	56,675	67,916
		1,340,224	1,045,027

Fees received for services delivered in the home includes amounts receivable for private and Council-commissioned homecare.

Total contract income of £342,008 (2023: £126,822) as been recognised in the year. The income in the year relates to contracts with the NHS in respect of dementia support services delivered in the community.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. INCOME FROM CHARITABLE ACTIVITIES - continued

Total grant income of £247,156 (2023: £157,670) has been recognised as part of income from charitable activities, of which £193,035 has been classified as restricted. These are performance related grants which fund the delivery of specific services.

6. OTHER INCOME

	2024	2023
	£	£
Age UK retainer payments	10,000	10,000
Other income and recharges	3,386	1,794
	<u>13,386</u>	<u>11,794</u>

7. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Portfolio management	<u>5,700</u>	<u>5,678</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Services delivered in the home	760,826	215,392	976,218
Services delivered in the community	453,564	87,120	540,684
Information and advice services	52,159	13,904	66,063
	<u>1,266,549</u>	<u>316,416</u>	<u>1,582,965</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	1,072,040	982,801
Property costs	32,079	25,083
Motor	2,343	3,727
Consumables and other direct costs	13,938	6,140
Payments to delivery partners	146,149	-
	<u>1,266,549</u>	<u>1,017,751</u>

10. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Services delivered in the home	208,461	6,931	215,392
Services delivered in the community	84,678	2,442	87,120
Information and advice services	13,497	407	13,904
	<u>306,636</u>	<u>9,780</u>	<u>316,416</u>

Support costs, included in the above, are as follows:

Other

	2024	2023
	Total activities £	Total activities £
Services delivered in the home £		
Staff costs	86,431	209,101
Property costs	11,717	17,283
Telephone, IT and office costs	40,678	57,887
Accountancy, consultancy & professional	52,534	80,637
Sundries	1,182	7,118
Bank and finance charges	1,096	1,590
Depreciation of tangible fixed assets	15,022	23,291
Loss on sale of tangible fixed assets	(199)	-
	<u>208,461</u>	<u>396,907</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. SUPPORT COSTS - continued
Governance costs

				2024	2023
	Services delivered in the home	Services delivered in the community	Information and advice services	Total activities	Total activities
	£	£	£	£	£
Auditor's remuneration	6,931	2,442	407	9,780	9,420

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	21,197	23,292
Surplus on disposal of fixed assets	(490)	-
Auditor's remuneration (inclusive of VAT)	9,780	9,420

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Trustees' expenses paid during the year totalled £93 (2023: £Nil).

13. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2024	2023
	£	£
Wages and salaries	993,870	1,022,460
Social security costs	72,439	74,187
Pension contributions	20,945	21,398
Redundancy payments	18,408	-
	1,105,663	1,118,045

The average monthly number of employees during the year was 54 (2023: 59).

No employees received emoluments in excess of £60,000.

The total remuneration of the key management personnel of the charity, inclusive of pension and employer social security costs, was £131,315 (2023: £134,575).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,651	-	7,651
Charitable activities			
Services delivered in the home	854,432	-	854,432
Services delivered in the community	32,925	89,754	122,679
Information and advice services	-	67,916	67,916
Investment income	13,773	-	13,773
Other income	11,794	-	11,794
Total	920,575	157,670	1,078,245
EXPENDITURE ON			
Raising funds	5,678	-	5,678
Charitable activities			
Services delivered in the home	1,100,783	-	1,100,783
Services delivered in the community	138,202	89,754	227,956
Information and advice services	27,423	67,916	95,339
Total	1,272,086	157,670	1,429,756
Net gains/(losses) on investments	(39,299)	-	(39,299)
NET INCOME/(EXPENDITURE)	(390,810)	-	(390,810)
Transfers between funds	21,707	(21,707)	-
Net movement in funds	(369,103)	(21,707)	(390,810)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,770,548	21,707	1,792,255
TOTAL FUNDS CARRIED FORWARD	1,401,445	-	1,401,445

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023	510,263	215,969	133,252	859,484
Additions	-	4,626	-	4,626
Disposals	-	-	(98,959)	(98,959)
At 31 March 2024	510,263	220,595	34,293	765,151
DEPRECIATION				
At 1 April 2023	77,603	175,075	108,905	361,583
Charge for year	10,204	5,976	5,017	21,197
Eliminated on disposal	-	-	(95,700)	(95,700)
At 31 March 2024	87,807	181,051	18,222	287,080
NET BOOK VALUE				
At 31 March 2024	422,456	39,544	16,071	478,071
At 31 March 2023	432,660	40,894	24,347	497,901

16. FIXED ASSET INVESTMENTS

	Investment portfolio £
MARKET VALUE	
At 1 April 2023	467,682
Portfolio valuation movement	35,097
Net income and expenditure	6,218
At 31 March 2024	508,997
NET BOOK VALUE	
At 31 March 2024	508,997
At 31 March 2023	467,682

Investment portfolio

The charity's investments are held within a managed investment portfolio and comprise a range of listed equities, bonds, unit trusts and open-ended investment companies.

The book cost of the investment portfolio is £467,374 (2023: £465,620).

The movement in the year recognised above includes all realised and unrealised gains and losses, and income and costs met from cash held within the portfolio.

Investment in associated company

Age UK Doncaster is one of the guarantor members of CASEwork Services Community Interest Company ('CASEwork'). CASEwork was established in the prior period to provide a shared finance resource for Age UK groups, and as a potential source of future income generation.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

16. FIXED ASSET INVESTMENTS - continued

As a member of CASEwork, Age UK Doncaster has committed to contribute an amount not exceeding £1 in the event of its winding up.

17. DEBTORS

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	47,557	85,542
Other debtors	2,198	-
Prepayments	17,614	39,228
	<u>67,369</u>	<u>124,770</u>
Amounts falling due after more than one year:		
Loan to CASEwork	<u>8,954</u>	<u>15,781</u>
Aggregate amounts	<u>76,323</u>	<u>140,551</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	37,245	18,340
Social security and other taxes	14,157	15,501
Other creditors	137,511	139,781
Accrued expenses	85,104	44,678
	<u>274,017</u>	<u>218,300</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. Included in other creditors at the reporting date is £7,497 (2023: £11,017), the movement of £3,520 being recognised in current year income.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	26,235	26,235
Between one and five years	92,148	103,383
In more than five years	-	15,000
	<u>118,383</u>	<u>144,618</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,380,755	(178,314)	4,619	1,207,060
Designated fund - grant funded fixed assets	20,690	-	(4,619)	16,071
	<u>1,401,445</u>	<u>(178,314)</u>	<u>-</u>	<u>1,223,131</u>
Restricted funds				
Information and Advice	-	3,141	-	3,141
Community Circles	-	20,178	-	20,178
Covid-19 long term support	-	3,067	-	3,067
Stronger Links	-	9,416	-	9,416
	<u>-</u>	<u>35,802</u>	<u>-</u>	<u>35,802</u>
TOTAL FUNDS	<u>1,401,445</u>	<u>(142,512)</u>	<u>-</u>	<u>1,258,933</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,163,551	(1,376,963)	35,098	(178,314)
Restricted funds				
Information and Advice	56,725	(53,584)	-	3,141
Community Circles	101,409	(81,231)	-	20,178
Covid-19 long term support	35,250	(32,183)	-	3,067
Age UK - Cost of Living	39,762	(39,762)	-	-
Stronger Links	14,358	(4,942)	-	9,416
	<u>247,504</u>	<u>(211,702)</u>	<u>-</u>	<u>35,802</u>
TOTAL FUNDS	<u>1,411,055</u>	<u>(1,588,665)</u>	<u>35,098</u>	<u>(142,512)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,743,911	(390,810)	27,654	1,380,755
Designated fund - grant funded fixed assets	26,637	-	(5,947)	20,690
	<u>1,770,548</u>	<u>(390,810)</u>	<u>21,707</u>	<u>1,401,445</u>
Restricted funds				
LNER minibuses and transport	21,707	-	(21,707)	-
	<u>21,707</u>	<u>-</u>	<u>(21,707)</u>	<u>-</u>
TOTAL FUNDS	<u>1,792,255</u>	<u>(390,810)</u>	<u>-</u>	<u>1,401,445</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	920,575	(1,272,086)	(39,299)	(390,810)
Restricted funds				
Information and Advice	67,916	(67,916)	-	-
Community Circles	54,887	(54,887)	-	-
Covid-19 long term support	34,867	(34,867)	-	-
	<u>157,670</u>	<u>(157,670)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>1,078,245</u>	<u>(1,429,756)</u>	<u>(39,299)</u>	<u>(390,810)</u>

Designated funds

Capital additions funded by restricted donations are recognised by way of a transfer from restricted funds to a designated fixed asset fund. The balance reflects the book value of the assets acquired with restricted funds.

Restricted funds

Restrictions imposed by funders may relate to expenditure type or to a specific project or activity. Major restricted grants in the period include:

Information and Advice - funding has been received from the Henry Smith Foundation and the Forrester Family Trust in respect of the charity's information and advice service.

Community Circles - funding has been received from the National Lottery Community Fund to support the charity's Community Circles programme.

20. MOVEMENT IN FUNDS - continued

Covid-19 Long term support - funding has been provided by the Henry Smith Foundation towards the running costs of a project providing support for older people who have experienced social isolation due to the impacts of Covid-19 pandemic.

Age UK National Cost of Living - funding from Age UK National Charity to assist with additional charity costs related to increased expenditure requirements linked to cost of living crisis.

Stronger Links - funding has been received from City of Doncaster Council to support the Stronger Links project of delivering community health support in partnership with other local charities.

LNER minibus and transport - funding provided to assist with the charity's transport costs. The balance brought forward in the prior year is after the purchase of a minibus in 2021, which was included in designated funds. The funder then confirmed that the remaining unspent fund balance may be considered as unrestricted and used as best serves the charity and its beneficiaries, and so was transferred to general funds in the prior year.

21. RELATED PARTY DISCLOSURES

£41,568 has been paid to CASEwork Services Community Interest Company (CASEwork) in the year in respect of outsourced financial support services (2023: £32,555).

An initial advance of £15,000 made to CASEwork to provide working capital, less £7,500 repaid to Age UK Doncaster in the current year, is included as a debtor falling due after more than one year, with interest at 2% above base rate recognised on the loan.

CASEwork is an associated company of the charity. Michael Ovington (trustee of the charity) was a member of the CASEwork board of directors until 31/03/2024, Gil Chimon (CEO of the charity) is also a member of the CASEwork board of directors, as was Heather Boyce (CEO of the charity until mid-December 2023).

22. COMPANY LIMITED BY GUARANTEE

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.

Accounts

REGISTERED COMPANY NUMBER: 03802384 (England and Wales)

REGISTERED CHARITY NUMBER: 1077339

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
AGE UK DONCASTER**

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

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FOR THE YEAR ENDED 31 MARCH 2023

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Mission and aims

Age UK Doncaster (AUKD) has the mission of taking the fear out of ageing by empowering and supporting older people in Doncaster to live and age well. As an organisation this requires us to:

- Maintain and create a range of offers which address the needs of older people in Doncaster,
- Have skilled and happy employees and volunteers who are enabled to work effectively,
- Continue to strengthen our position through raising our profile and diversifying income streams,
- Safeguard the charity through effective governance and internal systems.

We operate activities in line with local, regional and national initiatives.

Significant activities

Our key activities in furtherance of our charitable objects during the year were:

Services delivered in the home:

We continued to provide both Council-commissioned and private homecare in areas spanning the south and central parts of Doncaster. Our Home Support Services team offered lower-level support such as cleaning and shopping for clients across the borough. This team also provided both commissioned and private dementia befriending although our Home from Hospital contract ended in the summer.

Services delivered in the community:

Our Circles project entered its sixth year of supporting older people to achieve their goals and has adapted to provide more flexible support and respond to a national reduction in volunteers. Ageing well sessions continued at our Silver Link Centre for both people with and without a diagnosis of dementia. Additional activities taking place at the Centre included digital literacy, shared reading and maintenance cognitive stimulation therapy.

Information and advice:

Following its implementation under Covid restrictions, our Advice Line has become the single point of access for triaging all our services and providing advice and signposting. It complements the more detailed advice delivered by our Information & Advice team which specialises in maximising income through benefits expertise and form-filling. We were able to trial a different form of advice through short-term anticipatory care funding from the ICB which allowed our assessment team to carry out holistic wellbeing MOTs. We provided additional dementia specialist advice as in previous years through funding a post at Doncaster's Admiral Service.

Influencing and partnership

We continue to be embedded as part of the wider Doncaster community in order to help get better outcomes for older residents and to ensure that their voices and needs get taken into consideration. To this end we remained active members of the Health and Social Care Forum, Registered Managers' Forum, Social Isolation Alliance and Doncaster Chamber. Our senior leaders continued to chair the Ageing Well Board and be joint drivers of the Age Friendly agenda with Public Health, and play a part in Team Doncaster partnerships. In the latter part of the year we became members of the Fairness and Wellbeing Commission which will continue into the following year. The employment of a Communications Officer helped to maintain our profile, celebrate our achievements and promote ageing well advice.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

In setting the objectives and planning the activities of the charity, the trustees have given due consideration to the Charity Commission's guidance on 'Public Benefit'. The trustees are satisfied that the activities of the charity fulfil its charitable purpose and obligations, and in particular would note the organisation's role in:

- Providing input into the development of Doncaster's forthcoming dementia strategy
- Promoting quality advice for Doncaster's vulnerable residents through being a founding member of the Doncaster Advice Network
- Working with academic, statutory and third sector organisations to create a series of recommendations to the benefit of Doncaster and its residents through the Fairness and Wellbeing Commission
- Participating in Team Doncaster's Environment and Sustainability Group.

Volunteers

Our valued trustees continue to play a key role in delivering the activities of the charity. We look to use volunteer views to inform development of volunteering and other AUKD activity, provide more opportunities for volunteering for existing volunteers and diversify ways of supporting and recognising volunteers.

ACHIEVEMENT AND PERFORMANCE

Throughout the year ending 31 March 2023 AUKD continued to provide services in line with its charitable objects. In line with our mission to take the fear out of ageing by empowering and supporting older people in Doncaster to live and age well, we increased our reach to work with around 4,200 beneficiaries through over 80,000 contacts across the year.

Evidence of our ongoing impact can be seen in our Year 1 report for our information & Advice Service in which we supported 284 clients with new benefits, with an average household income increase of £3,896. In total, we secured £1,038,942 income for clients with a reported impact of:

- 85% of clients report increased financial literacy / are better able to understand their finances,
- 83% report feeling more independent,
- 71% of people report increased mental wellbeing,
- 70% report having enough money to live on every week,

And in the five-year report from Circles:

- 95% of older people supported by Circles report feeling more confident about staying in their own home,
- All (100%) the older people completing the evaluation questionnaire report they have increased their wellbeing / feel better in themselves,
- Over half (52%) reported they now do more activities to increase their physical health and more than a quarter (28%) report their physical health has improved,
- 99% of people supported by Circles report having a stronger network to support them, with over half (52%) strongly agreeing and 47% somewhat agreeing to this statement.

Less positive was our performance against the investment budget approved by Trustees for the year in order to reduce reserves and ameliorate some of the ongoing effects of Covid. We performed less well than planned due to the loss of the Home from Hospital contract in which we scored well but not well enough to be successful. Though successful in securing repeat Reaching Communities funding for Circles from the National Lottery Community Fund, there was a longer bridging period than we had anticipated between grants. The unplanned but approved absence of the Chief Executive for several months meant limited resource to find suitable alternative funding. The ongoing challenge of recruitment into the Home Care team, continued and worsened this year in line with the national recruitment crisis and indeed recruitment across the board proved difficult. This meant services in the home could not be delivered at the same level as the previous year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Plans for future periods

The next financial year brings innovation, excitement and opportunity with a new Strategic Plan due to be launched in the autumn.

The securing of a new multi-year contract for the Dementia Community Therapy and Support Service allows us to implement our Keep in Mind service which has a focus on a supported journey for people with dementia and their carers while offering them an array of wellbeing options provided by Age UK Doncaster and five other partners: Alzheimers Society, Club Doncaster Foundation, Crossroads Care Rotherham, darts and the Royal Voluntary Service. With a value of over £625,000 a year for three years and the possibility of a two-year extension, this not only gives us the opportunity to transform outcomes for people affected by dementia but gives us organisational confidence and stability as well as the opportunity to invest in a new CRM and evaluation strategy which will improve our resilience. Adding to the security of our income from contracts is the news that our contract for homecare will be extended by two years to March 2026.

The year ahead is already looking positive for grant funding with four grants continuing:

- Age UK's Cost of Living Support grant runs to March 2024 and covers part of our befriending and Silver Link activity,
- Henry Smith Charity's Improving Lives grant runs to October 2024 and funds most of our Information & Advice service,
- Henry Smith Charity's Covid Long-Term Support grant runs to June 2025 covering our Helpline and part of our Volunteer Coordinator,
- National Lottery Community Fund's Reaching Communities grant runs to July 2025 covering Circles and part of the Volunteer Coordinator.

Two further grants have been secured:

- Core funding of £30,000 from Garfield Weston to be used within the financial year,
- £43,000 project funding from the Shared Prosperity fund via Doncaster City Council for Stronger Links, a collaborative wellbeing project in Edlington and Hexthorpe, running to June 2025.

The pursuit of further grant funding and the growth of private clients will return to being a focus once Keep in Mind is fully mobilised.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements.

Financial review

The Statement of Financial Activities shows a net deficit of £390,810 (2022: deficit of £71,646).

The charity however continues to show a strong reserve position with total funds carried forward of £1,401,445 (2022: total funds of £1,792,255). The balance of funds, excluding those represented by tangible fixed assets, was £903,544 at 31 March 2023, from £1,276,142 in the prior year.

Funding

Our three biggest sources of income have remained funding from commissioned services, grants and income from clients. We continued to receive funding from Doncaster City Council and South Yorkshire ICB for our homecare service, Home from Hospital, dementia befriending and the Admiral service. The ICB funded a short anticipatory care project. We secured a second multi-year grant from the National Lottery Community Fund for Circles. Information & Advice received a Council grant as well as entering into its fifth successive year of Henry Smith Charity funding. We also secured a second multi-year grant from Henry Smith to fund our Advice Line and volunteering.

Investment policy and objectives

The investment portfolio is reviewed with the investment manager annually with the risk profile Low Moderate and objective of income and growth with all investments ethically screened.

Reserves policy

The organisation's reserves policy is reviewed and discussed annually at Board level and the level of reserves held are deemed to be sufficient for the activities undertaken.

The trustees consider that maintaining reserves which represent approximately 6 months of ongoing expenditure meets the requirements of its current reserves policy.

The trustees are conscious of the need to maintain a reasonable level of reserves within the charity to provide resilience and headroom for the organisation, particularly in this very challenging economic environment, whilst ensuring that the resources of the charity are properly applied to meet its charitable mission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its memorandum and articles, as originally adopted on 7 Jul 1999, and updated by resolutions approved on 24 September 2009 and 26 February 2020. The charity is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

Age UK Doncaster is a local independent charity and brand partner of Age UK with a history of support dating back to 1974. The memorandum and articles of association of the charity specify that its objects are the promotion of well-being for older people.

Recruitment and appointment of new trustees

An ongoing process which has resulted in a new trustees being appointed when required, in order to provide the range of skills and experience considered appropriate for the organisation.

Financial oversight

The meeting of the Finance and Audit Sub-Committee is held monthly where financial information, cash flow and income and expenditure statements are analysed and discussed and then reported at the Board meeting.

Induction and training of new trustees

A full induction process is in place and training takes place in house and through the use of external trainers, new trustees are encouraged to attend external charity related conferences.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

Salaries are reviewed annually and are agreed at Board meetings.

Associated organisation: CASEwork Services Community Interest Company (CASEwork)

The charity is a founding guarantor member of CASEwork, a Community Interest Company which was established in 2021 to provide a shared finance team and system, and as a potential source of future income generation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees periodically conduct a review of the major risks to which the charity is exposed and are satisfied that there are procedures in place to mitigate any risks to which the charity may be exposed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03802384 (England and Wales)

Registered Charity number

1077339

Registered office

Ten Pound Walk
Doncaster
South Yorkshire
DN4 5HX

Trustees

C Ellingworth
M Green
B R Leach
M J Ovington
L J Rodgers
G M Stafford
C Batty (appointed 17/7/2022)

Chief Executive Officer

H A Boyce

Company Secretary

H A Boyce

Auditors

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-Operative Bank
31 St Sepulchre Gate
Doncaster
DN1 1TD

AUDITORS

The auditors, UHY Calvert Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 October 2023 and signed on its behalf by:

L J Rodgers - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees (who are also the directors of Age UK Doncaster for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Opinion

We have audited the financial statements of Age UK Doncaster (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AGE UK DONCASTER**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Harry Howley ACA MAAT (Senior Statutory Auditor)
for and on behalf of UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbaldwick
York
North Yorkshire
YO19 5UW

2 January 2024

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	7,651	-	7,651	64,606
Charitable activities					
Services delivered in the home	5	854,432	-	854,432	1,082,421
Services delivered in the community		32,925	89,754	122,679	151,434
Information and advice services		-	67,916	67,916	44,263
Investment income	4	13,773	-	13,773	11,942
Other income	6	11,794	-	11,794	17,215
Total		920,575	157,670	1,078,245	1,371,881
EXPENDITURE ON					
Raising funds	7	5,678	-	5,678	6,157
Charitable activities					
Services delivered in the home	8	1,100,783	-	1,100,783	1,164,272
Services delivered in the community		138,202	89,754	227,956	202,327
Information and advice services		27,423	67,916	95,339	95,548
Total		1,272,086	157,670	1,429,756	1,468,304
Net gains/(losses) on investments		(39,299)	-	(39,299)	24,777
NET INCOME/(EXPENDITURE)		(390,810)	-	(390,810)	(71,646)
Transfers between funds	20	21,707	(21,707)	-	-
Net movement in funds		(369,103)	(21,707)	(390,810)	(71,646)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,770,548	21,707	1,792,255	1,863,901
TOTAL FUNDS CARRIED FORWARD		1,401,445	-	1,401,445	1,792,255

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	15	497,901	-	497,901	516,113
Investments	16	467,682	-	467,682	501,812
		965,583	-	965,583	1,017,925
CURRENT ASSETS					
Debtors	17	140,551	-	140,551	132,171
Cash at bank and in hand		513,611	-	513,611	888,964
		654,162	-	654,162	1,021,135
CREDITORS					
Amounts falling due within one year	18	(218,300)	-	(218,300)	(246,805)
NET CURRENT ASSETS		435,862	-	435,862	774,330
TOTAL ASSETS LESS CURRENT LIABILITIES		1,401,445	-	1,401,445	1,792,255
NET ASSETS		1,401,445	-	1,401,445	1,792,255
FUNDS	20				
Unrestricted funds				1,401,445	1,770,548
Restricted funds				-	21,707
TOTAL FUNDS				1,401,445	1,792,255

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2023 and were signed on its behalf by:

L J Rodgers - Trustee

The notes form part of these financial statements

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(383,402)	(149,535)
Net cash used in operating activities		(383,402)	(149,535)
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,080)	-
Withdrawals from investment portfolio		-	40,000
Loan to associated company		-	(15,000)
Interest received		2,283	289
Income received in investment portfolio		10,846	11,516
Net cash provided by investing activities		8,049	36,805
Change in cash and cash equivalents in the reporting period		(375,353)	(112,730)
Cash and cash equivalents at the beginning of the reporting period		888,964	1,001,694
Cash and cash equivalents at the end of the reporting period		513,611	888,964

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(390,810)	(71,646)
Adjustments for:		
Depreciation charges	23,291	28,412
Losses/(gain) on investments	39,299	(24,777)
Interest received	(2,283)	(289)
Investment portfolio income	(10,846)	(11,516)
Net income movement on portfolio	(5,168)	(5,358)
Increase in debtors	(8,380)	(10,935)
Decrease in creditors	(28,505)	(53,426)
Net cash used in operations	<u>(383,402)</u>	<u>(149,535)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	888,964	(375,353)	513,611
	<u>888,964</u>	<u>(375,353)</u>	<u>513,611</u>
Total	<u>888,964</u>	<u>(375,353)</u>	<u>513,611</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. STATUTORY INFORMATION

The charity is a private company limited by guarantee, incorporated in England & Wales. The registered office of the company is Unit 1, Ten Pound Walk, Doncaster, South Yorkshire, DN4 5HX.

2. ACCOUNTING POLICIES**Basis of preparing the financial statements**

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

Going concern basis

The trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Areas in which judgement has been applied include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

There are considered to be no assumptions or estimates made in the preparation of these financial statements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes fees receivable, payments under service contracts and performance related grants.

Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

No amounts are included in the financial statements for general volunteer services.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of costs

Costs are directly allocated to charitable activities where possible.

Support costs include central functions and overheads that assist the work of the charity. These include staff costs, office costs and overheads and governance costs.

Support costs are allocated in proportion with the direct staff costs involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Fixed asset investments

The charity's investment portfolio is stated at fair value, as determined by the price quoted by the fund managers at the balance sheet date. The portfolio is managed, and comprises a range of listed bonds, equities and open-ended investment companies.

Gains and losses on investments, whether arising on revaluation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

Investment in group entity

The charity is a guarantor member of CASEwork Services Community Interest Company, a company limited by guarantee and having no share capital. No amount has been recognised in respect of the charity's interest in the company. An initial advance of £15,000 made to CASEwork to provide working capital is included in debtors falling due after more than one year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Fixed asset investment are measured at fair value through net income and expenditure on the Statement of Financial Activities. All other financial assets and liabilities are measured at amortised cost,

Pension costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
General donations and legacies	4,130	3,500
Grants	3,521	61,106
	7,651	64,606

4. INVESTMENT INCOME

	2023	2022
	£	£
Investment portfolio income	10,846	11,516
Other interest receivable	644	137
Interest receivable	2,283	289
	13,773	11,942

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Fees received for services	Services delivered in the home	727,610	853,145
Service contracts and grants	Services delivered in the home	126,822	229,276
Fees received for services	Services delivered in the community	32,925	44,730
Service contracts and grants	Services delivered in the community	89,754	106,704
Service contracts and grants	Information and advice services	67,916	44,263
		1,045,027	1,278,118

Fees received for services delivered in the home includes amounts receivable for private and Council-commissioned homecare.

Total contract income of £126,822 (2022: £152,580) has been recognised in the year. This relates to contracts with Doncaster Council and the NHS, in respect of Home from hospital and dementia services, and a pilot anticipatory care project.

Total grant income of £157,670 (2022: £228,023) have been recognised as part of income from charitable activities, and classified as restricted. These are performance related grants which fund the delivery of specific services.

6. OTHER INCOME

	2023	2022
	£	£
Age UK retainer payments	10,000	10,000
Other income and recharges	1,794	7,215
	11,794	17,215

7. RAISING FUNDS**Investment management costs**

	2023	2022
	£	£
Portfolio management	5,678	6,157

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Services delivered in the home	782,026	318,757	1,100,783
Services delivered in the community	168,057	59,899	227,956
Information and advice services	67,668	27,671	95,339
	1,017,751	406,327	1,424,078

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	982,801	1,073,613
Property costs	25,083	28,431
Motor	3,727	2,384
Consumables and other direct costs	6,140	30,504
	1,017,751	1,134,932

10. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Services delivered in the home	311,262	7,495	318,757
Services delivered in the community	58,623	1,276	59,899
Information and advice services	27,022	649	27,671
	396,907	9,420	406,327

A reclassification adjustment has been made to include accountancy, consultancy and professional fees incurred in respect of the operations of the charity under other support costs, rather than governance costs. The comparative amount below has been restated for this change.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

				2023	2022
	Services delivered in the home	Services delivered in the community	Information and advice services	Total activities	Total activities
	£	£	£	£	£
Staff costs	166,384	28,320	14,397	209,101	172,056
Property costs	13,752	2,341	1,190	17,283	18,075
Telephone, IT and office costs	45,968	8,014	3,905	57,887	64,423
Accountancy, consultancy & professional	59,741	15,583	5,313	80,637	26,727
Sundries	5,613	998	507	7,118	7,494
Bank and finance charges	1,271	213	106	1,590	1,268
Depreciation of tangible fixed assets	18,533	3,154	1,604	23,291	28,412
	311,262	58,623	27,022	396,907	318,455

Governance costs

				2023	2022
	Services delivered in the home	Services delivered in the community	Information and advice services	Total activities	Total activities
	£	£	£	£	£
Auditor's remuneration	7,495	1,276	649	9,420	8,760

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	23,292	28,412
Auditor's remuneration (inclusive of VAT)	9,420	8,760

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

13. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2023	2022
	£	£
Wages and salaries	1,022,460	1,060,567
Social security costs	74,187	66,707
Pension contributions	21,398	22,396
Redundancy payments	-	9,047
	<u>1,118,045</u>	<u>1,158,717</u>

The average monthly number of employees during the year was 59 (2022: 70).

No employees received emoluments in excess of £60,000.

The total remuneration of the key management personnel of the charity, inclusive of pension and employer social security costs, was £134,575 (2022: £125,182).

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,606	-	64,606
Charitable activities			
Services delivered in the home	1,005,725	76,696	1,082,421
Services delivered in the community	44,730	106,704	151,434
Information and advice services	-	44,263	44,263
Investment income	11,942	-	11,942
Other income	17,215	-	17,215
Total	<u>1,144,218</u>	<u>227,663</u>	<u>1,371,881</u>
EXPENDITURE ON			
Raising funds	6,157	-	6,157
Charitable activities			
Services delivered in the home	1,087,576	76,696	1,164,272

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Services delivered in the community	49,066	153,261	202,327
Information and advice services	36,184	59,364	95,548
Total	1,178,983	289,321	1,468,304
Net gains on investments	24,777	-	24,777
NET INCOME/(EXPENDITURE)	(9,988)	(61,658)	(71,646)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	1,397,115	63,840	1,460,955
Prior year adjustment	383,421	19,525	402,946
As restated	1,780,536	83,365	1,863,901
TOTAL FUNDS CARRIED FORWARD	1,770,548	21,707	1,792,255

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	510,263	210,889	133,252	854,404
Additions	-	5,080	-	5,080
At 31 March 2023	510,263	215,969	133,252	859,484
DEPRECIATION				
At 1 April 2022	67,397	168,987	101,907	338,291
Charge for year	10,206	6,088	6,998	23,292
At 31 March 2023	77,603	175,075	108,905	361,583
NET BOOK VALUE				
At 31 March 2023	432,660	40,894	24,347	497,901
At 31 March 2022	442,866	41,902	31,345	516,113

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

16. FIXED ASSET INVESTMENTS

	Investment portfolio £
MARKET VALUE	
At 1 April 2022	501,812
Portfolio valuation movement	(39,299)
Net income and expenditure	5,169
At 31 March 2023	467,682
NET BOOK VALUE	
At 31 March 2023	467,682
At 31 March 2022	501,812

Investment portfolio

The charity's investments are held within a managed investment portfolio and comprise a range of listed equities, bonds, unit trusts and open-ended investment companies.

The book cost of the investment portfolio is £465,620 (2022: £488,546).

The movement in the year recognised above includes all realised and unrealised gains and losses, and income and costs met from cash held within the portfolio.

Investment in associated company

Age UK Doncaster is one of the guarantor members of CASEwork Services Community Interest Company ('CASEwork'). CASEwork was established in the prior period to provide a shared finance resource for Age UK groups, and as a potential source of future income generation.

As a member of CASEwork, Age UK Doncaster has committed to contribute an amount not exceeding £1 in the event of its winding up.

17. DEBTORS

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	85,542	83,111
Prepayments	39,228	33,923
	124,770	117,034
Amounts falling due after more than one year:		
Loan to CASEwork	15,781	15,137
Aggregate amounts	140,551	132,171

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	18,340	32,956
Social security and other taxes	15,501	17,290
Other creditors	139,781	157,310
Accrued expenses	44,678	39,249
	218,300	246,805

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. Included in other creditors at the reporting date is £11,017 (2022: £26,460), the movement of £15,443 being recognised in current year income.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	6,235	6,692
Between one and five years	23,383	6,694
	29,618	13,386

20. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	1,743,911	(390,810)	27,654	1,380,755
Designated fund - grant funded fixed assets	26,637	-	(5,947)	20,690
	1,770,548	(390,810)	21,707	1,401,445
Restricted funds				
LNER minibuss and transport	21,707	-	(21,707)	-
TOTAL FUNDS	1,792,255	(390,810)	-	1,401,445

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	920,575	(1,272,086)	(39,299)	(390,810)
Restricted funds				
Information and Advice	67,916	(67,916)	-	-
Community Circles	54,887	(54,887)	-	-
Covid-19 long term support	34,867	(34,867)	-	-
	157,670	(157,670)	-	-
TOTAL FUNDS	1,078,245	(1,429,756)	(39,299)	(390,810)

Comparatives for movement in funds

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds					
General fund	1,397,115	349,128	(9,988)	7,656	1,743,911
Designated fund - grant funded fixed assets	-	34,293	-	(7,656)	26,637
	1,397,115	383,421	(9,988)	-	1,770,548
Restricted funds					
Home from Hospital	38,599	(38,599)	-	-	-
Admiral Service	13,142	(13,142)	-	-	-
Befriending	9,156	(9,156)	-	-	-
Information and Advice	1,102	13,999	(15,101)	-	-
Community Circles	1,841	44,716	(46,557)	-	-
LNER minibus and transport	-	21,707	-	-	21,707
	63,840	19,525	(61,658)	-	21,707
TOTAL FUNDS	1,460,955	402,946	(71,646)	-	1,792,255

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,144,218	(1,178,983)	24,777	(9,988)
Restricted funds				
Information and Advice	44,263	(59,364)	-	(15,101)
Community Circles	77,611	(124,168)	-	(46,557)
Restricted grant funding for home services	76,696	(76,696)	-	-
Restricted grant funding for community services	29,093	(29,093)	-	-
	<u>227,663</u>	<u>(289,321)</u>	<u>-</u>	<u>(61,658)</u>
TOTAL FUNDS	<u><u>1,371,881</u></u>	<u><u>(1,468,304)</u></u>	<u><u>24,777</u></u>	<u><u>(71,646)</u></u>

Designated funds

Capital additions funded by restricted donations are recognised by way of a transfer from restricted funds to a designated fixed asset fund. The balance reflects the book value of the assets acquired with restricted funds.

Restricted funds

Restrictions imposed by funders may relate to expenditure type or to a specific project or activity. Major restricted grants in the period include:

Information and Advice - funding has been received from the Henry Smith Foundation and Local Solutions Community Hub (in partnership with Citizens' Advice Doncaster) in respect of the charity's information and advice service.

Community Circles - funding has been received from the National Lottery Community Fund to support the charity's Community Circles programme.

Covid-19 Long term support - funding has been provided by the Henry Smith Foundation towards the running costs of a project providing support for older people who have experienced social isolation due to the impacts of Covid-19 pandemic.

LNER minibuss and transport - funding provided to assist with the charity's transport costs. The balance brought forward is after the purchase of a minibus in 2021, which was included in designated funds. The funder has confirmed that the remaining unspent fund balance may be considered as unrestricted and used as best serves the charity and its beneficiaries, and so has been transferred to general funds in the current year.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

21. RELATED PARTY DISCLOSURES

£32,555 has been paid to CASEwork Services Community Interest Company (CASEwork) in the year in respect of outsourced financial support services (2022: £14,415).

An initial advance of £15,000 made to CASEwork to provide working capital is included as a debtor falling due after more than one year, with interest at 2% above base rate recognised on the loan.

CASEwork is an associated company of the charity. Michael Ovington (trustee of the charity) and Heather Boyce (CEO) are also members of the CASEwork board of directors.

22. COMPANY LIMITED BY GUARANTEE

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
AGE UK DONCASTER**

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Age UK Doncaster has the mission of taking the fear out of ageing by empowering and supporting older people in Doncaster to live and age well. As an organisation this requires us to:

- maintain and create a range of offers which address the needs of older people in Doncaster
- have skilled and happy employees and volunteers who are enabled to work effectively
- continue to strengthen our position through raising our profile and diversifying income streams
- safeguard the charity through effective governance and internal systems
- operate activities in line with local, regional and national initiatives

Significant activities

Our key activities in furtherance of our charitable objects during the year were:

Services delivered in the home

Providing homecare services whilst striving for higher quality and growing private business and to provide a range of home-based support and services according to opportunity and need.

Services delivered in the community

Providing day care with increasing flexibility, sustainability and being informed by best practice. Developing our Silver Link centre as a hub for our own and community activity.

Continuing the Circles project, which seeks to improve social resilience by pairing volunteers, often older people themselves, with others who wanted support in achieving a goal, and extending the service to more beneficiaries whilst learning from and sharing its achievements.

Information and advice services

Continuing to provide our Information and Advice service whilst looking for opportunities to secure capacity at the same or increased level.

Public benefit

In setting the objectives and planning the activities of the charity, the trustees have given due consideration to the Charity Commission's guidance on 'Public Benefit'. The trustees are satisfied that the activities of the charity fulfil its charitable purpose and obligations, and in particular would note the organisation's role in:

- Reviewing, refining and developing opportunities across activities for supporting people with dementia
- Reviewing, refining and developing opportunities across activities for ensuring enablement
- Enhancing and highlighting the support of carers across activities in line with Doncaster Carers Charter

Volunteers

Our valued trustees continue to play a key role in delivering the activities of the charity. We look to use volunteer views to inform development of volunteering and other AUKD activity, provide more opportunities for volunteering for existing volunteers and diversify ways of supporting and recognising volunteers.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Throughout the year Age UK Doncaster continued to provide services in line with its charitable objectives. In line with our vision to take the fear out of ageing by empowering and supporting older people in Doncaster to live and age well, we continued to work with thousands of beneficiaries many of whom are amongst the most vulnerable in the area.

We continue to ensure our services are staffed and organised into those delivered in the home and those delivered in the community.

In the early part of the period Covid continued to challenge our services which led us to move to significant homeworking and adjusting services in line with Government guidelines and policy.

We continued to provide both Council commissioned and private homecare which included cleaning, shopping and befriending services through our integrated Home Support Service team.

We continued to deliver day activities to around 150 plus people at our Silver Link Centre and other venues in the area involving experts, schools and youth organisations to enrich the experience of those attending.

Our Circles project continued to increase social resilience by pairing volunteers with others who needed support in achieving their goals in life.

Our information and Advice service continues its valuable support for our clients which has resulted in over 250 enquiries per month covering subjects such as Home support services, befriending, personal care and money matters.

CASEwork Services Community Interest Company ('CASEwork')

During the year we joined with local Age UKs in Sheffield, North Yorkshire, Wakefield and York as the founding members of CASEwork, a new Community Interest Company which provides a shared finance team and system, and is potential source of future income generation.

Future plans and developments

- Homecare annual contracts have been renewed and Home from Hospital has been extended by 6 months.
- Ageing well sessions at our Silverlink are ongoing and well received with additional wellbeing courses being developed
- We are developing opportunities across activities for supporting people with dementia, this will be implemented on our strength based single assessment tool and holistic wellbeing approach which will identify areas for support and will enable early intervention and prevention work to be undertaken.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements.

Financial review

The Statement of Financial Activities shows a net deficit of £71,646 (2021: restated surplus of £213,583). The charity however continues to show a strong reserve position with total funds carried forward of £1,792,255 (2021: restated total funds of £1,863,901). The balance of unrestricted funds, excluding those represented by tangible fixed assets, was £1,254,435 at 31 March 2022, from £1,236,011 in the prior year.

Principal funding sources

Our three biggest sources of income remained funding from commissioned services, grants and income from clients. The reduction in total income in the year from the prior year relates to a fall in income from fees received for services delivered in the home, and the scaling back of the of the Covid-19 financial support through the period.

Prior year adjustment

In preparing the financial statements in accordance with the Charities SORP, as explained in our accounting policies in note 2, we are required to recognise income where the conditions of entitlement, probability and measurement are satisfied. On review this year, it became apparent that this income recognition policy had unfortunately not been properly applied in prior years, with the result that grants and donations had been incorrectly deferred and included in other creditors rather than recognised as income.

To address this error, a prior year restatement has been made in the financial statements, with the combined effect of increasing reported reserves at 31 March 2021 by £402,496. Further details of the adjustment are given in note 15 to the accounts.

Investment policy and objectives

The investment portfolio is reviewed with the investment manager annually with the risk profile Low Moderate and objective of income and growth with all investment ethically screened.

Reserves policy

The organisation's reserves policy is reviewed and discussed annually at Board level and the level of reserves held are deemed to be sufficient for the activities undertaken.

The trustees consider that maintaining reserves which represent approximately 6 months of ongoing expenditure meets the requirements of its current reserves policy.

The trustees are conscious of the need to maintain a reasonable level of reserves within the charity to provide resilience and headroom for the organisation, particularly in this very challenging economic environment, whilst ensuring that the resources of the charity are properly applied to meet its charitable mission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its memorandum and articles dated 7 Jul 1999, as amended by a certificate of incorporation on change of name dated 2 May 2000 and a certificate of incorporation on change of name dated 2 June 2017. The charity is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

Age UK Doncaster is a brand partner of the national Age UK network, and as such is an independent charity. The memorandum and articles of association of the charity specify that its objects are to promote the relief of elderly people in the metropolitan district of Doncaster.

Recruitment and appointment of new trustees

An ongoing process which has resulted in new trustees being appointed when required, in order to provide the range of skills and experience considered appropriate for the organisation.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial oversight

The meeting of the finance sub committee is held monthly where financial information, Cash flow and Income and expenditure statements are analysed and discussed and then reported at the Board meeting.

Induction and training of new trustees

An ongoing process which has resulted in a new trustees being appointed when required and in order to provide the range of skills and experience considered appropriate for the organisation.

Key management remuneration

Salaries are reviewed annually and are agreed at Board meetings.

Fundraising standards

The charity has not carried out significant public fundraising activities in the period.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees periodically conduct a review of the major risks to which the charity is exposed and are satisfied that there are procedures in place to mitigate any risks to which the charity may be exposed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03802384 (England and Wales)

Registered Charity number

1077339

Registered office

Ten Pound Walk
Doncaster
South Yorkshire
DN4 5HX

Trustees

C Ellingworth
M Green
B R Leach
M J Ovington
L J Rodgers
G M Stafford
C Batty (appointed 17/7/2022)

Chief Executive Officer

H A Boyce

Company Secretary

H A Boyce

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osballdwick
York
North Yorkshire
YO19 5UW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Age UK Doncaster for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, UHY Calvert Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 October 2022 and signed on its behalf by:

M J Ovington - Trustee

Opinion

We have audited the financial statements of Age UK Doncaster (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AGE UK DONCASTER**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Harry Howley ACA MAAT (Senior Statutory Auditor)
for and on behalf of UHY Calvert Smith LLP
Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osballdwick
York
North Yorkshire
YO19 5UW

27 October 2022

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	64,606	-	64,606	181,038
Charitable activities					
Services delivered in the home		1,005,725	76,696	1,082,421	1,298,278
Services delivered in the community		44,730	106,704	151,434	252,255
Information and advice services		-	44,263	44,263	94,054
Investment income	4	11,942	-	11,942	11,713
Other income	6	17,215	-	17,215	94,295
Total		1,144,218	227,663	1,371,881	1,931,633
EXPENDITURE ON					
Raising funds	7	6,157	-	6,157	5,597
Charitable activities	8				
Services delivered in the home		1,087,576	76,696	1,164,272	1,339,926
Services delivered in the community		49,066	153,261	202,327	352,402
Information and advice services		36,184	59,364	95,548	94,156
Total		1,178,983	289,321	1,468,304	1,792,081
Net gains on investments		24,777	-	24,777	74,031
NET INCOME/(EXPENDITURE)		(9,988)	(61,658)	(71,646)	213,583
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		1,397,115	63,840	1,460,955	1,650,318
Prior year adjustment	15	383,421	19,525	402,946	-
As restated		1,780,536	83,365	1,863,901	1,650,318
TOTAL FUNDS CARRIED FORWARD		1,770,548	21,707	1,792,255	1,863,901

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds as restated £
FIXED ASSETS					
Tangible assets	16	516,113	-	516,113	544,525
Investments	17	501,812	-	501,812	511,676
		<u>1,017,925</u>	<u>-</u>	<u>1,017,925</u>	<u>1,056,201</u>
CURRENT ASSETS					
Debtors	18	132,171	-	132,171	106,236
Cash at bank and in hand		867,257	21,707	888,964	1,001,694
		<u>999,428</u>	<u>21,707</u>	<u>1,021,135</u>	<u>1,107,930</u>
CREDITORS					
Amounts falling due within one year	19	(246,805)	-	(246,805)	(300,230)
NET CURRENT ASSETS		<u>752,623</u>	<u>21,707</u>	<u>774,330</u>	<u>807,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,770,548</u>	<u>21,707</u>	<u>1,792,255</u>	<u>1,863,901</u>
NET ASSETS		<u>1,770,548</u>	<u>21,707</u>	<u>1,792,255</u>	<u>1,863,901</u>
FUNDS	21				
Unrestricted funds				1,770,548	1,780,536
Restricted funds				21,707	83,365
TOTAL FUNDS				<u>1,792,255</u>	<u>1,863,901</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2022 and were signed on its behalf by:

M J Ovington - Trustee

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

		2022	2021
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	1	(149,672)	335,749
Net cash (used in)/provided by operating activities		(149,672)	335,749
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(38,859)
Withdrawals from investment portfolio		40,000	-
Loan to associated company		(15,000)	-
Interest received		426	1,776
Income received in investment portfolio		11,516	9,937
Net cash provided by/(used in) investing activities		36,942	(27,146)
Change in cash and cash equivalents in the reporting period		(112,730)	308,603
Cash and cash equivalents at the beginning of the reporting period		1,001,694	693,091
Cash and cash equivalents at the end of the reporting period		888,964	1,001,694

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021 as restated
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(71,646)	213,583
Adjustments for:		
Depreciation charges	28,412	20,285
Gain on investments	(24,777)	(74,031)
Interest received	(426)	(1,776)
Investment portfolio income	(11,516)	(9,937)
Net income movement on portfolio	(5,358)	-
(Increase)/decrease in debtors	(10,935)	20,591
(Decrease)/increase in creditors	(53,426)	167,034
Net cash (used in)/provided by operations	(149,672)	335,749

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	1,001,694	(112,730)	888,964
	1,001,694	(112,730)	888,964
Total	1,001,694	(112,730)	888,964

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. STATUTORY INFORMATION

The charity is a private company limited by guarantee, incorporated in England & Wales. The registered office of the company is Unit 1, Ten Pound Walk, Doncaster, South Yorkshire, DN4 5HX.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

Going concern basis

The trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Areas in which judgement has been applied include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

There are considered to be no assumptions or estimates made in the preparation of these financial statements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes fees receivable, payments under service contracts and performance related grants.

Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

No amounts are included in the financial statements for general volunteer services.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES - continued

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of costs

Costs are directly allocated to charitable activities where possible.

Support costs include central functions and overheads that assist the work of the charity. These include staff costs, office costs and overheads and governance costs.

Support costs are allocated in proportion with the direct staff costs involved in each charitable activity. This estimate is considered to reasonably reflect the underlying financial activities of the charity, and provide a reliable basis for allocation in the context of the charity's size and resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Fixed asset investments

The charity's investment portfolio is stated at fair value, as determined by the price quoted by the fund managers at the balance sheet date. The portfolio is managed, and comprises a range of listed bonds, equities and open-ended investment companies.

Gains and losses on investments, whether arising on revaluation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

Investment in group entity

The charity is a guarantor member of CASEwork Services Community Interest Company, a company limited by guarantee and having no share capital. No amount has been recognised in respect of the charity's interest in the company. An initial advance of £15,000 made to CASEwork to provide working capital is included in debtors falling due after more than one year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES - continued

Financial instruments

Fixed asset investment are measured at fair value through net income and expenditure on the Statement of Financial Activities. All other financial assets and liabilities are measured at amortised cost,

Pension costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2022	2021 as restated
	£	£
General donations and legacies	3,500	7,407
Grants	61,106	173,631
	<u>64,606</u>	<u>181,038</u>

Grant funding in the prior year included emergency Covid-19 support.

4. INVESTMENT INCOME

	2022	2021 as restated
	£	£
Investment portfolio income	11,516	9,937
Other interest receivable	137	-
Interest receivable	289	1,776
	<u>11,942</u>	<u>11,713</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021 as restated
	Activity	£	£
Fees received for services	Services delivered in the home	853,145	1,069,394
Service contracts and grants	Services delivered in the home	229,276	228,884
Fees received for services	Services delivered in the community	44,730	14,301
Service contracts and grants	Services delivered in the community	106,704	237,954
Service contracts and grants	Information and advice services	44,263	94,054
		<u>1,278,118</u>	<u>1,644,587</u>

Fees received for services delivered in the home includes amounts receivable for private and Council-commissioned homecare.

Total contract income of £152,580 (2021: £166,521) has been recognised in the year. This relates to contracts with Doncaster Council and the NHS, in respect of Home from hospital and dementia services.

Total grant income of £228,023 (2021: £394,371) have been recognised as part of income from charitable activities, and classified as restricted. These are performance related grants which fund the delivery of specific services.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. OTHER INCOME

	2022	2021 as restated
	£	£
JRS / SSP Grant income	-	66,715
Age UK retainer payments	10,000	15,000
Other income and recharges	7,215	12,580
	17,215	94,295

7. RAISING FUNDS**Investment management costs**

	2022	2021 as restated
	£	£
Portfolio management	6,157	5,597

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Services delivered in the home	894,949	269,323	1,164,272
Services delivered in the community	164,103	38,224	202,327
Information and advice services	75,880	19,668	95,548
	1,134,932	327,215	1,462,147

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021 as restated
	£	£
Staff costs	1,073,613	1,320,468
Property costs	28,431	21,642
Motor	2,384	1,682
Consumables and other direct costs	30,504	119,932
	1,134,932	1,463,724

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Services delivered in the home	240,155	29,168	269,323
Services delivered in the community	34,054	4,170	38,224
Information and advice services	17,519	2,149	19,668
	<u>291,728</u>	<u>35,487</u>	<u>327,215</u>

Support costs, included in the above, are as follows:

Other

				2022	2021 as restated
	Services delivered in the home £	Services delivered in the community £	Information and advice services £	Total activities £	Total activities £
Staff costs	141,415	20,219	10,422	172,056	193,080
Property costs	14,856	2,124	1,095	18,075	23,293
Telephone, IT and office costs	53,320	7,350	3,753	64,423	58,217
Sundries	6,159	880	455	7,494	5,594
Bank and finance charges	1,053	142	73	1,268	1,452
Depreciation of tangible fixed assets	23,352	3,339	1,721	28,412	20,285
	<u>240,155</u>	<u>34,054</u>	<u>17,519</u>	<u>291,728</u>	<u>301,921</u>

Governance costs

				2022	2021 as restated
	Services delivered in the home £	Services delivered in the community £	Information and advice services £	Total activities £	Total activities £
Professional fees	29,168	4,170	2,149	35,487	20,839

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021 as restated
	£	£
Depreciation - owned assets	28,412	20,285
Auditor's remuneration (inclusive of VAT)	8,760	7,740
	<u><u> </u></u>	<u><u> </u></u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

13. STAFF COSTS

The aggregate payroll costs of the charity for the year are as follows:

	2022	2021
	£	£
Wages and salaries	1,060,567	1,293,936
Social security costs	66,707	80,437
Pension contributions	22,396	28,351
Redundancy payments	9,047	-
	<u><u>1,158,717</u></u>	<u><u>1,402,724</u></u>

The average monthly number of employees during the year was 70 (2021: 110).

No employees received emoluments in excess of £60,000.

The total remuneration of the key management personnel of the charity, inclusive of pension and employer social security costs, was £125,182 (2021: £148,587).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	125,038	56,000	181,038
Charitable activities			
Services delivered in the home	1,203,704	94,574	1,298,278
Services delivered in the community	14,301	237,954	252,255
Information and advice services	-	94,054	94,054
Investment income	11,713	-	11,713
Other income	94,295	-	94,295
Total	1,449,051	482,582	1,931,633
EXPENDITURE ON			
Raising funds	5,597	-	5,597
Charitable activities			
Services delivered in the home	1,220,158	119,768	1,339,926
Services delivered in the community	106,280	246,122	352,402
Information and advice services	-	94,156	94,156
Total	1,332,035	460,046	1,792,081
Net gains on investments	74,031	-	74,031
NET INCOME	191,047	22,536	213,583
Transfers between funds	34,293	(34,293)	-
Net movement in funds	225,340	(11,757)	213,583
RECONCILIATION OF FUNDS			
Total funds brought forward	1,555,196	95,122	1,650,318
TOTAL FUNDS CARRIED FORWARD	1,780,536	83,365	1,863,901

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. PRIOR YEAR ADJUSTMENT

Restatement of income and fund balances

Adjustment has been made to recognise income that had previously been deferred and included in other creditors, but which satisfied the conditions for recognition in accordance with the Charities SORP.

The total impact of this adjustment is to reduce creditors at 31 March 2021 by £368,653, with additional income of £147,948 recognised for the year ended 31 March 2021 and £220,705 in respect of earlier years and reflected in the unrestricted fund balance brought forward.

A further adjustment of £34,293 has been made to recognise the purchase of a minibus from a restricted donation in the prior year; this previously having being included in charitable activity expenditure on the Statement of Financial Activities.

The combined effect of the adjustment is to increase the total funds of the charity by £402,496 from the level previously reported.

Adjustment has also been made to reclassify fund balances of £60,897 at 31 March 2021 as unrestricted rather than restricted income, as these relate to services provided under contract or partly funded by users. Details are shown on note 21.

Presentation adjustments

A number of reclassification adjustments have also been made to the comparative figures shown on the Statement of Financial Activities (SOFA) in order that these better reflect the activities of the charity and the reporting requirements as set out in the Charities SORP. The main reclassifications are:

- Fees received for services, and service contracts and grants have been classified as income from charitable activities.
- Income and expenditure has been reported by activity; classified as services delivered in the home, services delivered in the community and information and advice services.
- Investment portfolio management fees have been classified as being in respect of raising funds, rather than reported as part of central administration expenses.
- An adjustment of £28,994 has been made to reduce the previously reported income and expenditure for 31 March 2021, as this had been grossed up on the SOFA in error. This adjustment has no overall impact on the previously reported surplus for the period.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

16. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021	510,263	272,536	226,253	1,009,052
Disposals	-	(61,647)	(93,001)	(154,648)
At 31 March 2022	510,263	210,889	133,252	854,404
DEPRECIATION				
At 1 April 2021	57,192	221,441	185,894	464,527
Charge for year	10,205	9,193	9,014	28,412
Eliminated on disposal	-	(61,647)	(93,001)	(154,648)
At 31 March 2022	67,397	168,987	101,907	338,291
NET BOOK VALUE				
At 31 March 2022	442,866	41,902	31,345	516,113
At 31 March 2021	453,071	51,095	40,359	544,525

17. FIXED ASSET INVESTMENTS

	Investment portfolio £
MARKET VALUE	
At 1 April 2021	511,676
Disposals	(40,000)
Portfolio valuation movement	24,777
Net income and expenditure	5,359
At 31 March 2022	501,812
NET BOOK VALUE	
At 31 March 2022	501,812
At 31 March 2021	511,676

Investment portfolio

The charity's investments are held within a managed investment portfolio and comprise a range of listed equities, bonds, unit trusts and open-ended investment companies.

The book cost of the investment portfolio is £488,546 (2021: £486,112).

The movement in the year recognised above includes all realised and unrealised gains and losses, and income and costs met from cash held within the portfolio.

Investment in associated company

Age UK Doncaster is one of five guarantor members of CASEwork Services Community Interest Company ('CASEwork'). CASEwork was established in the period to provide a shared finance resource for Age UK groups, and as a potential source of future income generation.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. FIXED ASSET INVESTMENTS - continued

As a member of CASEwork, Age UK Doncaster has committed to contribute an amount not exceeding £1 in the event of its winding up.

18. DEBTORS

	2022	2021 as restated
	£	£
Amounts falling due within one year:		
Trade debtors	83,111	91,687
Prepayments	33,923	14,549
	<u>117,034</u>	<u>106,236</u>
Amounts falling due after more than one year:		
Loan to CASEwork	<u>15,137</u>	<u>-</u>
Aggregate amounts	<u>132,171</u>	<u>106,236</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade creditors	32,956	26,711
Social security and other taxes	17,290	23,845
Other creditors	157,310	221,797
Accrued expenses	39,249	27,877
	<u>246,805</u>	<u>300,230</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. Included in other creditors at the reporting date is £26,460 (2021: £88,633), the movement of £62,173 being recognised in current year income.

20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021 as restated
	£	£
Within one year	6,692	6,692
Between one and five years	6,694	13,386
	<u>13,386</u>	<u>20,078</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds					
General fund	1,397,115	349,128	(9,988)	7,656	1,743,911
Designated fund - grant funded fixed assets	-	34,293	-	(7,656)	26,637
	<u>1,397,115</u>	<u>383,421</u>	<u>(9,988)</u>	<u>-</u>	<u>1,770,548</u>
Restricted funds					
Home from Hospital	38,599	(38,599)	-	-	-
Admiral Service	13,142	(13,142)	-	-	-
Befriending	9,156	(9,156)	-	-	-
Information and Advice	1,102	13,999	(15,101)	-	-
Community Circles	1,841	44,716	(46,557)	-	-
LNER minibus and transport	-	21,707	-	-	21,707
	<u>63,840</u>	<u>19,525</u>	<u>(61,658)</u>	<u>-</u>	<u>21,707</u>
TOTAL FUNDS	<u>1,460,955</u>	<u>402,946</u>	<u>(71,646)</u>	<u>-</u>	<u>1,792,255</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,144,218	(1,178,983)	24,777	(9,988)
Restricted funds				
Information and Advice	44,263	(59,364)	-	(15,101)
Community Circles	77,611	(124,168)	-	(46,557)
Restricted grant funding for home services	76,696	(76,696)	-	-
Restricted grant funding for community services	29,093	(29,093)	-	-
	<u>227,663</u>	<u>(289,321)</u>	<u>-</u>	<u>(61,658)</u>
TOTAL FUNDS	<u>1,371,881</u>	<u>(1,468,304)</u>	<u>24,777</u>	<u>(71,646)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	1,555,196	191,047	-	1,746,243
Designated fund - grant funded fixed assets	-	-	34,293	34,293
	1,555,196	191,047	34,293	1,780,536
Restricted funds				
Information and Advice	40,397	(25,296)	-	15,101
Community Circles	54,725	(8,168)	-	46,557
LNER minibus and transport	-	56,000	(34,293)	21,707
	95,122	22,536	(34,293)	83,365
TOTAL FUNDS	1,650,318	213,583	-	1,863,901

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,449,051	(1,332,035)	74,031	191,047
Restricted funds				
Information and Advice	94,054	(119,350)	-	(25,296)
Community Circles	98,115	(106,283)	-	(8,168)
LNER minibus and transport	56,000	-	-	56,000
Restricted grant funding for home services	94,574	(94,574)	-	-
Restricted grant funding for community services	139,839	(139,839)	-	-
	482,582	(460,046)	-	22,536
TOTAL FUNDS	1,931,633	(1,792,081)	74,031	213,583

Designated funds

Capital additions funded by restricted donations are recognised by way of a transfer from restricted funds to a designated fixed asset fund. The balance reflects the book value of the assets acquired with restricted funds.

Restricted funds

Restrictions imposed by funders may relate to expenditure type or to a specific project or activity. Major restricted grants in the period include:

Information and Advice - funding has been received from the Henry Smith Foundation, National Lottery Community Fund and Local Solutions Community Hub (in partnership with Citizens' Advice Doncaster) in respect of the charity's information and advice service.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS - continued

Community Circles - funding has been received from the National Lottery Community Fund to support the charity's Community Circles programme.

Restricted grant funding for home services and **restricted grant funding for community services** - grant funding provided, primarily by Doncaster Council, specifically in respect of the delivery of either the charity's home services, including dementia support, or services provided in the community through the Silver Link centre.

LNER minibus and transport - funding provided to assist with the charity's transport costs. The balance carried forward is after the purchase of a minibus in the prior year, which is included in designated funds.

As described in note 15, an adjustment has been made to reclassify funds previously reported as restricted in error. This is shown in the prior year adjustment column in the table above.

22. RELATED PARTY DISCLOSURES

£14,415 has been paid to CASEwork Services Community Interest Company (CASEwork) in the year in respect of outsourced financial support services (2021: £Nil). An initial advance of £15,000 made to CASEwork to provide working capital is included as a debtor falling due after more than one year, with interest at 2% above base rate recognised on the loan.

CASEwork is an associated company of the charity. Michael Ovington (trustee of the charity) and Heather Boyce (CEO) are also members of the CASEwork board of directors.

23. COMPANY LIMITED BY GUARANTEE

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.

Accounts

Company registration number: 03802384

Charity registration number: 1077339

Age UK Doncaster

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Axholme Associates Limited
Chartered Certified Accountants & Registered Auditors
35 Thorne Road
Doncaster
South Yorkshire
DN1 2HD

Age UK Doncaster

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Age UK Doncaster

Reference and Administrative Details

Chief Executive Officer	H A Boyce
Trustees	C Ellingworth M Green B Leach L Rodgers S Rogerson (Resigned 28 October 2020) G Stafford M Ovington (appointed 22 July 2020)
Principal Office	Ten Pound Walk Doncaster South Yorkshire DN4 5HX The charity is incorporated in England.
Company Registration Number	03802384
Charity Registration Number	1077339
Auditor	Axholme Associates Limited Chartered Certified Accountants & Registered Auditors 35 Thorne Road Doncaster South Yorkshire DN1 2HD

Age UK Doncaster

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The present level of reserves are adequate to support the continuation of the charities activities now in operation for the short term.

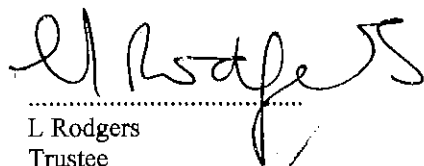
Based on the budgeted total of charitable expenditure for the 2021/2022 year the reserves represent approximately 5 months of ongoing expenditure.

The trustees are satisfied that this meets the requirements of its current reserves policy.

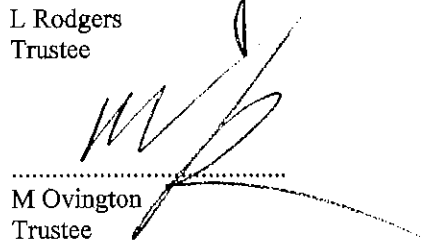
Investment policy and objectives

The trustees have put in place strict instructions with regard to its investment policy. Mainly being that only low risk investment is sought and that an ethical analysis be undertaken by the charities investment advisors prior to any investment being undertaken.

The strategic report was approved by the trustees of the charity on 9 August 2021 and signed on its behalf by:



.....
L Rodgers
Trustee



.....
M Ovington
Trustee

Age UK Doncaster

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objectives, strategies and activities

Public benefit

Throughout the year ending 31st March 2021 Age UK Doncaster (AUKD) continued to provide services in line with its charitable objects. In line with our mission to take the fear out of ageing by empowering and supporting older people in Doncaster to live and age well, we worked with around 3,000 beneficiaries in total, many of whom are amongst the most vulnerable in the area. Each week we made about 2,000 contacts with approximately 800 people. This was of especial significance in a year dominated by Covid-19 during which older people across the country were disproportionately affected by the severity of the virus and also by the early restrictions which enforced isolation for the over 70s.

It has been a year of highs and lows which has brought challenges – a shift to working at a distance from colleagues, limiting face-to-face services, a drop in income, a reduction of staff due to furlough, retirement and redundancy – but also successes – providing a lifeline to many older people, a demonstration of resilience and adaptability, understanding the benefits of blended working, establishment as a key partner in the borough's response and recovery from Covid, access to short-term emergency funding. Despite complexities, we have consistently balanced business as usual, emergency response and operational development in line with our 2019-22 strategic plan.

Services delivered in the home

We continued to provide both Council-commissioned and private homecare in areas spanning the south and central parts of Doncaster. The homecare team bore the brunt of frontline working including the difficulty of accessing PPE in the earlier part of the pandemic. While they did brilliantly in ensuring service safety and continuity, it proved impossible to grow our service. This was due to the challenges faced nationally with recruitment and retention of care staff combined with the impact of self-isolation. We continued to engage with local commissioners of homecare around fair and realistic remuneration for care packages to get us closer to paying the Real Living Wage for skilled and responsible work. We were not successful in the achieving our full ambition but we were able to offer an uplift in hourly pay for carers at the end of the year.

Delivery of our Home from Hospital services continued to provide bespoke support to around 400 people to help them adjust to living back at home and prevent an unplanned return to hospital. Our Hospital Avoidance part of the service had been under-utilised due to lack of referrals from the single commissioned pathway. Covid allowed us to negotiate a widening of referral pathways in order to provide basic but essential support to older people forced to isolate and with no other means of help.

At the start of the year, our other services delivered within the home had to be paused and staff were furloughed. This provision reopened in the summer although many clients remained cautious about restarting the service and we were unable to viably reopen our handyperson offer. This had a knock-on effect on our income. Towards the end of the year we developed a business case for the final restructuring of Home Support Services which will allow us to provide a more flexible offer to clients with a view to them buying time not task from us. This work will continue into the following year.

Age UK Doncaster

Trustees' Report

Services delivered in the community

Our community operations had to adapt the most significantly to the challenges of Covid however by the end of the year, the only part of our offer we had had to shelve was transport provision and we managed to develop and implement new offers including a helpline to help people navigate our services easily, veterans support and a small digital technology project.

Having received funding through the Better Care Fund to transform our day service offer and establish an ageing well centre and outreach programme, we were forced to change plans with the advent of Covid. This caused us to temporarily close our centre and furlough staff, eventually having to make several redundancies of part-time workers. With a severely reduced team our focus became reopening the centre for limited numbers who were most in need of social contact and activity, and whose carers were most in need of respite. By the end of the year, the centre was running co-designed sessions four days a week for up to ten people at a time and we were able to roll over some of the original funding into the next financial year.

Circles entered its fourth year and continued to improve social resilience by pairing volunteers, often older people themselves, with others who wanted support in achieving a goal. Evaluations showed a consistent increase in confidence and wellbeing and a reduction in isolation.

Our Information & Advice (I&A) team had to change its way of working from face-to-face to phone-based support but still managed to bring in additional income of around £3,700 per person. The team was responsible for around £4.5m of benefits that would not have been claimed otherwise during the year.

Our partnership continued with Making Space in the Doncaster Admiral Service as we provided two part-time dementia advisors to support people living with dementia and their families.

At any one time we had 70-80 active volunteers supporting our range of services within the community and our Volunteer Coordinator recruited volunteers into newly developed Keeping in Touch and Helping Hands roles.

Age UK Doncaster

Trustees' Report

Influencing and partnership

We are now firmly embedded as part of the wider Doncaster community in order to help get better outcomes for older residents and to ensure that their voices and needs get taken into consideration. To this end we remained active members of the Health and Social Care Forum, Registered Managers' Forum, Social Isolation Alliance and Doncaster Chamber. Our senior leaders continued to chair the Ageing Well Board and be joint drivers of the Age Friendly agenda with Public Health, and also became co-chair of a Team Doncaster group that helps drive borough strategy, a trustee of Voluntary Action Doncaster (VAD) and started to lead the Older People and Alcohol group. In conjunction with VAD and other third sector partners, we engaged constructively with local commissioners in order to help ensure a fairly-funded third sector that is positioned to thrive in future years.

On a regional and national level, we remain the Yorkshire and Humber representative for engagement with Age UK nationally and chair of regional meetings. We utilised our good relationships with other local Age UKs in order to find a solution to back-office costs and infrastructure. With local Age UKs in Sheffield, North Yorkshire, Wakefield and York, we laid the groundwork for the establishment of a new Community Interest Company which will eventually make cost-savings in a shared finance team and system, and which is a potential source of future income generation.

Funding

Our three biggest sources of income remained funding from commissioned services, grants and income from clients. While income from clients showed a significant drop and expenditure on PPE and other infection, prevention and control (IPC) measures increased, we were able to access additional grants from the Council and elsewhere in order to support the organisation and our clients during Covid. We continued to receive funding from Doncaster Council and Doncaster CCG for our homecare service, Home from Hospital, dementia befriending and the Admiral service. We received grants from the National Lottery Community Fund (NLCF) for Circles and for our Information & Advice service, this last also being in receipt of funding from Henry Smith. These grants will end in 2021 meaning the biggest challenge in the year ahead will be replacing these at a similar level. We anticipate a likelihood of success of renewed funding from Henry Smith and NLCF. In the final quarter, we were notified of the success of four smaller grant applications totalling about £70k that we will be able to invest in existing and new ways of working in the year to come.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of the potential loss of contracts and the impact thereon.

Age UK Doncaster

Trustees' Report

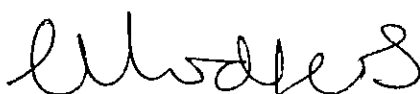
Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

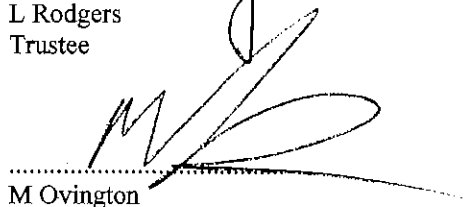
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

The annual report was approved by the trustees of the charity on 9 August 2021 and signed on its behalf by:



L Rodgers
Trustee



M Ovington
Trustee

Age UK Doncaster

Statement of Trustees' Responsibilities

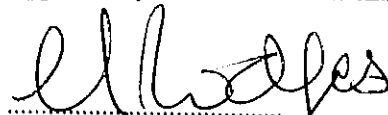
The trustees (who are also the directors of Age UK Doncaster for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

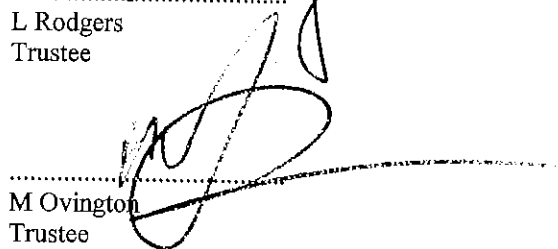
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the trustees of the charity on 9 August 2021 and signed on its behalf by:


L Rodgers
Trustee


M Ovington
Trustee

Age UK Doncaster

Independent Auditor's Report to the Members of Age UK Doncaster

Opinion

We have audited the financial statements of Age UK Doncaster (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Age UK Doncaster

Independent Auditor's Report to the Members of Age UK Doncaster

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 7], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Age UK Doncaster

Independent Auditor's Report to the Members of Age UK Doncaster

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mr Andrew John Cane (Senior Statutory Auditor)
For and on behalf of Axholme Associates Limited, Statutory Auditor

35 Thorne Road
Doncaster
South Yorkshire
DN1 2HD

Date: 9/8/21

Age UK Doncaster

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

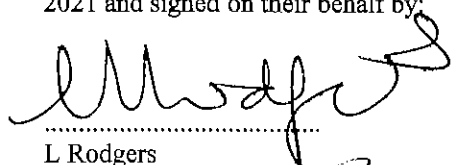
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Grants/Contracts	3, 15	1,208,612	510,638	1,719,250
Investment income	4	11,713	-	11,713
Other income	5	81,715	-	81,715
Total Income		<u>1,302,040</u>	<u>510,638</u>	<u>1,812,678</u>
Expenditure on:				
Central administration expenses	16	(22,330)	-	(22,330)
Charitable activities	6	<u>(1,295,655)</u>	<u>(537,383)</u>	<u>(1,833,038)</u>
Total Expenditure		<u>(1,317,985)</u>	<u>(537,383)</u>	<u>(1,855,368)</u>
Gains/losses on investment assets		<u>74,031</u>	<u>-</u>	<u>74,031</u>
Net income/(expenditure)		<u>58,086</u>	<u>(26,745)</u>	<u>31,341</u>
Net movement in funds		58,086	(26,745)	31,341
Reconciliation of funds				
Total funds brought forward		<u>1,339,029</u>	<u>90,585</u>	<u>1,429,614</u>
Total funds carried forward		<u>1,397,115</u>	<u>63,840</u>	<u>1,460,955</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Grants	3, 15	1,548,787	524,888	2,073,675
Investment income	4	14,319	-	14,319
Other income	5	15,000	-	15,000
Total Income		<u>1,578,106</u>	<u>524,888</u>	<u>2,102,994</u>
Expenditure on:				
Central administration expenses	16	(21,446)	-	(21,446)
Charitable activities	6	<u>(1,521,926)</u>	<u>(520,163)</u>	<u>(2,042,089)</u>
Total Expenditure		<u>(1,543,372)</u>	<u>(520,163)</u>	<u>(2,063,535)</u>
Net income		34,734	4,725	39,459
Transfers between funds		<u>(14,240)</u>	<u>14,240</u>	<u>-</u>
Net movement in funds		20,494	18,965	39,459
Reconciliation of funds				
Total funds brought forward		<u>1,318,535</u>	<u>71,621</u>	<u>1,390,156</u>
Total funds carried forward		<u>1,339,029</u>	<u>90,586</u>	<u>1,429,615</u>

Age UK Doncaster

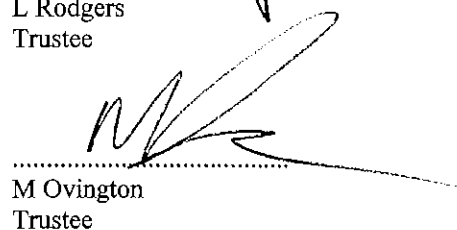
(Registration number: 03802384)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	510,232	525,951
Investments	11	<u>511,676</u>	<u>437,645</u>
		<u>1,021,908</u>	<u>963,596</u>
Current assets			
Debtors	12	106,236	126,828
Cash at bank and in hand		<u>1,001,695</u>	<u>693,091</u>
		1,107,931	819,919
Creditors: Amounts falling due within one year	13	<u>(668,884)</u>	<u>(353,900)</u>
Net current assets		<u>439,047</u>	<u>466,019</u>
Net assets		<u>1,460,955</u>	<u>1,429,615</u>
Funds of the charity:			
Restricted funds		63,840	90,586
Unrestricted income funds			
Unrestricted funds		<u>1,397,115</u>	<u>1,339,029</u>
Total funds	15	<u>1,460,955</u>	<u>1,429,615</u>

The financial statements on pages 11 to 27 were approved by the trustees, and authorised for issue on 9 August 2021 and signed on their behalf by:



L Rodgers
Trustee



M Ovington
Trustee

Age UK Doncaster

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		31,341	39,459
Adjustments to cash flows from non-cash items			
Depreciation		20,285	21,705
Investment income	4	(11,713)	(14,319)
Financial instrument net (gains) losses through statement of financial activities		(69,692)	-
Revaluation of investments		<u>(74,031)</u>	<u>31,084</u>
		(103,810)	77,929
Working capital adjustments			
Decrease in debtors	12	20,592	48,158
Increase/(decrease) in creditors	13	<u>314,984</u>	<u>(37,120)</u>
Net cash flows from operating activities		<u>231,766</u>	<u>88,967</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	(4,566)	(14,099)
Purchase of investments	11	-	(100,000)
Investment income		<u>81,404</u>	<u>14,319</u>
Net cash flows from investing activities		<u>76,838</u>	<u>(99,780)</u>
Net increase/(decrease) in cash and cash equivalents		308,604	(10,813)
Cash and cash equivalents at 1 April		<u>693,091</u>	<u>703,904</u>
Cash and cash equivalents at 31 March		<u><u>1,001,695</u></u>	<u><u>693,091</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Age UK Doncaster

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

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Age UK Doncaster meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Age UK Doncaster

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance
Motor vehicles	25% reducing balance
Land and buildings	2% straight line

Age UK Doncaster

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

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

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Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

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Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments are measured at market value at the charities balance sheet date. All investment income and associated expenditure is included within the statement of financial activities.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

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

3 Grants

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
		£	£	£
Donations and legacies;				
Legacies	7,407	-	7,407	12,761
Grants, including capital grants;				
Grants from other charities	<u>1,201,205</u>	<u>510,638</u>	<u>1,711,843</u>	<u>2,060,914</u>
	<u>1,208,612</u>	<u>510,638</u>	<u>1,719,250</u>	<u>2,073,675</u>

4 Investment income

	Unrestricted funds			
	General	Total	Total	
	£	2021	2020	
		£	£	
Other investment income	<u>11,713</u>	<u>11,713</u>	<u>14,319</u>	

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

5 Other income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
JRS/SSP Grant Income	66,715	66,715	-
Age UK retainer payments	15,000	15,000	15,000
	<u>81,715</u>	<u>81,715</u>	<u>15,000</u>

6 Expenditure on charitable activities

£1,295,655 (2020 - £1,521,926) of the above expenditure was attributable to unrestricted funds and £537,383 (2020 - £520,163) to restricted funds.

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Average number of staff	<u>110</u>	<u>134</u>

	2021 £	2020 £
Salaries	1,293,936	1,387,253
Social security and national insurance	80,437	79,637
Employers pension contributions	28,351	32,106
	<u>1,402,724</u>	<u>1,498,996</u>

No employee received emoluments of more than £60,000 during the year.

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

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	510,263	267,970	191,960	970,193
Additions	-	4,566	-	4,566
At 31 March 2021	<u>510,263</u>	<u>272,536</u>	<u>191,960</u>	<u>974,759</u>
Depreciation				
At 1 April 2020	47,946	212,424	183,872	444,242
Charge for the year	9,246	9,017	2,022	20,285
At 31 March 2021	<u>57,192</u>	<u>221,441</u>	<u>185,894</u>	<u>464,527</u>
Net book value				
At 31 March 2021	<u>453,071</u>	<u>51,095</u>	<u>6,066</u>	<u>510,232</u>
At 31 March 2020	<u>462,317</u>	<u>55,546</u>	<u>8,088</u>	<u>525,951</u>

11 Fixed asset investments

	2021 £	2020 £
Other investments	<u>511,676</u>	<u>437,645</u>

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

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2020	437,645	437,645
Revaluation	<u>74,031</u>	<u>74,031</u>
At 31 March 2021	<u>511,676</u>	<u>511,676</u>
Net book value		
At 31 March 2021	<u>511,676</u>	<u>511,676</u>
At 31 March 2020	<u>437,645</u>	<u>437,645</u>

The market value of the listed investments at 31 March 2021 was £511,676 (2020 - £437,645).

The above investments are in respect of a managed portfolio. They are managed on the core instruction that any investments made are low risk and wholly ethical.

12 Debtors

	2021 £	2020 £
Trade debtors	91,687	108,598
Prepayments	<u>14,549</u>	<u>18,230</u>
	<u>106,236</u>	<u>126,828</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	26,711	35,961
Other creditors	585,093	308,160
Accruals	<u>57,080</u>	<u>9,779</u>
	<u>668,884</u>	<u>353,900</u>

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

14 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Other		
Within one year	6,692	6,692
Between one and five years	<u>13,386</u>	<u>20,078</u>
	<u>20,078</u>	<u>26,770</u>

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

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2021 £
Unrestricted funds					
General	(1,339,029)	(1,302,040)	1,317,985	(74,031)	(1,397,115)
Restricted funds	<u>(90,585)</u>	<u>(510,638)</u>	<u>537,383</u>	<u>-</u>	<u>(63,840)</u>
Total funds	<u>(1,429,614)</u>	<u>(1,812,678)</u>	<u>1,855,368</u>	<u>(74,031)</u>	<u>(1,460,955)</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Domestic Cleaning	-	117,609	(128,450)	10,841	-
Daycare Services	-	-	(37,368)	37,368	-
Domiciliary Care	-	1,090,990	(1,126,025)	35,035	-
Gardening Services	-	14	(3,812)	3,798	-
	<u>-</u>	<u>1,208,613</u>	<u>(1,295,655)</u>	<u>87,042</u>	<u>-</u>
Restricted funds					
Home from Hospital	16,247	95,918	(73,566)	-	38,599
Admiral service	5,968	29,228	(22,054)	-	13,142
Befriending	16,158	25,206	(32,208)	-	9,156
Silver Link	-	183,922	(183,922)	-	-
Information and advice(BSBC,H Smith)	28,204	92,248	(119,350)	-	1,102
Community circles	<u>24,009</u>	<u>84,115</u>	<u>(106,283)</u>	<u>-</u>	<u>1,841</u>
Total restricted funds	<u>90,586</u>	<u>510,637</u>	<u>(537,383)</u>	<u>-</u>	<u>63,840</u>
Total funds	<u>90,586</u>	<u>1,719,250</u>	<u>(1,833,038)</u>	<u>87,042</u>	<u>63,840</u>

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

16 Central administration expenses

	2021	2020
	£	£
Maintenance/relocation costs	4,340	4,380
Professional fees	10,941	10,576
Bank charges/broker fees	7,049	6,490
	<u>22,330</u>	<u>21,446</u>

Included within the above professional fees are Audit Assurance fees in the amount of £7,740 (Inclusive of Vat) (2020 - £7,740, Inclusive of Vat).

17 Analysis of net funds

	At 1 April 2020 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	693,091	308,604	1,001,695
Net debt	<u>693,091</u>	<u>308,604</u>	<u>1,001,695</u>

