

**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.

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

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	16	516,113	-	516,113	544,525
Investments	17	501,812	-	501,812	511,676
		1,017,925	-	1,017,925	1,056,201
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
		999,428	21,707	1,021,135	1,107,930
CREDITORS					
Amounts falling due within one year	19	(246,805)	-	(246,805)	(300,230)
NET CURRENT ASSETS		752,623	21,707	774,330	807,700
TOTAL ASSETS LESS CURRENT LIABILITIES		1,770,548	21,707	1,792,255	1,863,901
NET ASSETS		1,770,548	21,707	1,792,255	1,863,901
FUNDS	21				
Unrestricted funds				1,770,548	1,780,536
Restricted funds				21,707	83,365
TOTAL FUNDS				1,792,255	1,863,901

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
	64,606	181,038

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
	11,942	11,713

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
		1,278,118	1,644,587

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
	291,728	35,487	327,215

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
	240,155	34,054	17,519	291,728	301,921

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.