

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
Osballdwick
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
	<u>311,262</u>	<u>58,623</u>	<u>27,022</u>	<u>396,907</u>	<u>318,455</u>

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	<u>7,495</u>	<u>1,276</u>	<u>649</u>	<u>9,420</u>	<u>8,760</u>

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)	<u>9,420</u>	<u>8,760</u>

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
	<hr/>
At 31 March 2023	467,682
	<hr/>
NET BOOK VALUE	
At 31 March 2023	467,682
	<hr/>
At 31 March 2022	501,812
	<hr/>

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
	<hr/>	<hr/>
	124,770	117,034
	<hr/>	<hr/>
Amounts falling due after more than one year:		
Loan to CASEwork	15,781	15,137
	<hr/>	<hr/>
Aggregate amounts	140,551	132,171
	<hr/>	<hr/>

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 minibuses 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.