

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

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

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 7
Statement of Trustees' Responsibilities	8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 28

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Mission and aims

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

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

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

Significant activities

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

Services delivered in the home:

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

Services delivered in the community:

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

Information and advice:

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

Influencing and partnership

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

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

OBJECTIVES AND ACTIVITIES

Public benefit

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

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

Volunteers

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

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

ACHIEVEMENT AND PERFORMANCE

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

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

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

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

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

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

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

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

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

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

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

Plans for future periods

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL REVIEW

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

Financial review

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

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

Funding

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

Investment policy and objectives

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

Reserves policy

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

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

Financial oversight

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

Induction and training of new trustees

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

Salaries are reviewed annually and are agreed at Board meetings.

Associated organisation: CASEwork Services Community Interest Company (CASEwork)

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03802384 (England and Wales)

Registered Charity number

1077339

Registered office

Ten Pound Walk
Doncaster
South Yorkshire
DN4 5HX

Trustees

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

Chief Executive Officer

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

Company Secretary

G D Chimon

Auditors

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

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

AUDITORS

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

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

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

L J Rodgers - Trustee

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

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

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

19 December 2024

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

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

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

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

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

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

L J Rodgers - Trustee

AGE UK DONCASTER

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

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

The notes form part of these financial statements

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Going concern basis

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

Judgements and key sources of estimation uncertainty

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

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

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

Income

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

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

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

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

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

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

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

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

Allocation and apportionment of costs

Costs are directly allocated to charitable activities where possible.

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

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

Tangible fixed assets

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

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

Fixed asset investments

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

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

Investment in group entity

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

Taxation

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

Fund accounting

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

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

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

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

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

Financial instruments

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

3. DONATIONS AND LEGACIES

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

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

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

6. OTHER INCOME

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

7. RAISING FUNDS

Investment management costs

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

8. CHARITABLE ACTIVITIES COSTS

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

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

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

10. SUPPORT COSTS

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

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

Other

	2024	2023
	Total activities	Total activities
	£	£
Services delivered in the home		
£		
Staff costs	86,431	30,446
Property costs	11,717	4,128
Telephone, IT and office costs	40,678	14,771
Accountancy, consultancy & professional	52,534	29,495
Sundries	1,182	416
Bank and finance charges	1,096	378
Depreciation of tangible fixed assets	15,022	5,294
Loss on sale of tangible fixed assets	(199)	(250)
	<u>208,461</u>	<u>84,678</u>
Services delivered in the community		
£		
Staff costs	30,446	14,771
Property costs	4,128	11,717
Telephone, IT and office costs	14,771	40,678
Accountancy, consultancy & professional	29,495	52,534
Sundries	416	1,182
Bank and finance charges	378	1,096
Depreciation of tangible fixed assets	5,294	15,022
Loss on sale of tangible fixed assets	(250)	(199)
	<u>84,678</u>	<u>208,461</u>
Information and advice services		
£		
Staff costs	5,071	121,948
Property costs	687	16,532
Telephone, IT and office costs	2,495	57,944
Accountancy, consultancy & professional	4,270	86,299
Sundries	71	1,669
Bank and finance charges	63	1,537
Depreciation of tangible fixed assets	881	21,197
Loss on sale of tangible fixed assets	(41)	(490)
	<u>13,497</u>	<u>306,636</u>
Total activities	<u>306,636</u>	<u>396,907</u>

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

10. SUPPORT COSTS - continued
Governance costs

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

11. NET INCOME/(EXPENDITURE)

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

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

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

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

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

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

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

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

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

15. TANGIBLE FIXED ASSETS

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

16. FIXED ASSET INVESTMENTS

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

Investment portfolio

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

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

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

Investment in associated company

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

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

16. FIXED ASSET INVESTMENTS - continued

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

17. DEBTORS

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

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

19. LEASING AGREEMENTS

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

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

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

20. MOVEMENT IN FUNDS

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

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

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

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

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Designated funds

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

Restricted funds

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

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

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

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

20. MOVEMENT IN FUNDS - continued

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

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

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

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

21. RELATED PARTY DISCLOSURES

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

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

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

22. COMPANY LIMITED BY GUARANTEE

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