

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

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

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

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FOR THE YEAR ENDED 31 MARCH 2025**

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

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

OBJECTIVES AND ACTIVITIES

Mission and aims

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

As an organisation this requires us to:

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

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

Significant activities

Services delivered in the home:

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

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

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

Services delivered in the community:

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

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

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

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

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

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

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

Information and advice:

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

Public benefit

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

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

Volunteers and Trustees

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

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

Funding and Financial Performance

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

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

Social Value and Community Impact

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

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

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

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

Health, Safety and Compliance

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

Property Use and Income Generation

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

PLANS FOR FUTURE PERIODS

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

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

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

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

FINANCIAL REVIEW

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

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

Investment Policy and Objectives

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

Reserves Policy

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and Appointment of trustees

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

Financial oversight

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

Key management remuneration

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

Associated organisation

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03802384 (England and Wales)

Registered Charity number

1077339

Registered office

Ten Pound Walk
Doncaster
South Yorkshire
DN4 5HX

Trustees

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

Chief Executive Officer

G D Chimon

Company Secretary

G D Chimon

Auditors

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

Bankers

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

AUDITORS

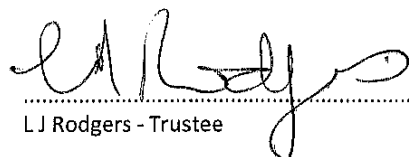
The auditors, UHY Calvert Smith LLP, will be welcomed to tender for re-appointment at the forthcoming Annual General Meeting.

AGE UK DONCASTER

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

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

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


.....
L J Rodgers - Trustee

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

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

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

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

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

In so far as the trustees are aware:

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

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

Date: 27/11/25

AGE UK DONCASTER

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

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

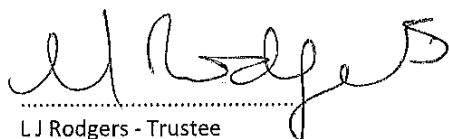
The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

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

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

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


LJ Rodgers - Trustee

The notes form part of these financial statements

AGE UK DONCASTER

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

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

The notes form part of these financial statements

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Going concern basis

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimate 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 supports costs as outlined below.

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

Income

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

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

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

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

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

2. ACCOUNTING POLICIES - continued**Expenditure**

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

Charitable activities

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

Allocation and apportionment of costs

Costs are directly allocated to charitable activities where possible.

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

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

Tangible fixed assets

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

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

Fixed asset investments

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

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

Investment in group entity

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

Taxation

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

Fund accounting

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

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

2. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Pension costs and other post-retirement benefits

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

Financial instruments

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

3. DONATIONS AND LEGACIES

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

4. INVESTMENT INCOME

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

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

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

6. OTHER INCOME

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

7. RAISING FUNDS

Investment management costs

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

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

8. CHARITABLE ACTIVITIES COSTS

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

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

10. SUPPORT COSTS

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

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

Other

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

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

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

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

Governance costs

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

11. NET INCOME/(EXPENDITURE)

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

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

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

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

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

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

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

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

£60,001 - £70,000 1 employee

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

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

15. TANGIBLE FIXED ASSETS

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

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

16. FIXED ASSET INVESTMENTS

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

Investment portfolio

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

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

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

Investment in associated company

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

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

17. DEBTORS

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

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

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

19. LEASING AGREEMENTS

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

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

20. MOVEMENT IN FUNDS

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

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

20. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

20. MOVEMENT IN FUNDS - continued

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

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

Designated funds

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

Restricted funds

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

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

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

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

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

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

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

21. RELATED PARTY DISCLOSURES

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

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

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

22. COMPANY LIMITED BY GUARANTEE

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

