Age UK West Sussex, Brighton & Hove

England & Wales · Charity number 1086323

Details

Other names	AGE CONCERN WEST SUSSEX, AGE UK WEST SUSSEX, Age UK West Sussex, Brighton and Hove
Status	Registered
Legal form	Charitable company
Company number	04146487
Registered	2001-04-26
Register	View on the Charity Commission register

Contact

Address	The Laburnum Centre Lyon Street Bognor Regis West Sussex PO21 1UX
Phone	0800 019 1310
Email	admin@ageukwestsussex.org.uk
Website	www.ageuk.org.uk/westsussexbrightonhove

Activities

Objects: 3. The Organisation is established : 3.1 To promote and develop services for older people in any manner which now or hereafter may be deemed by law to be charitable in and round West Sussex or such other areas as the trustees shall determine from time to time (for the avoidance of doubt this shall include the areas of Portslade, Brighton and Hove) (hereinafter called “the area of benefit”)3.2 To provide or assist in the provision of facilities in the interest of social welfare for recreation, community participation or other leisure time occupation of individuals who have use of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving conditions of life in the community at large.

Activities: The charity runs Activity Centres, Community Clubs and activities, Information and Advice Services, including home visits and a money advice service; Help at Home Services; Home from Hospital Support, Hospital Take Home & Settle, and Relative Support services, Community Support projects, Social Prescribing, Wellbeing projects throughout West Sussex, and Carer Support Services.

Downloaded from opencharities.uk/ew/1086323

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Recreation
- **Who:** Elderly/old People, Other Defined Groups

Geography

- **Area of benefit:** WEST SUSSEX
- Brighton And Hove
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£5,147,866	£5,323,604	£2,532,827	158
2024-03-31	£5,025,192	£4,442,681	£2,869,565	162
2023-03-31	£4,399,499	£4,802,151	£2,287,054	160
2022-03-31	£4,216,828	£4,498,830	£2,689,706	169
2021-03-31	£3,818,602	£3,710,650	£2,968,082	161

Trustees

Name	Role	Appointed
Alison Mohammed	Chair	2024-09-26
Dr Glynn Jones		2024-09-26
Graeme David Tickner		2025-10-22
Jessica Jarvis		2025-10-22
Jill Lamond		2024-09-26
Jonathan Rosser		2024-09-26
Sarah Watson		2023-10-31
Stephen Andrew Mardlin		2025-10-22
Valerie Lee		2025-10-22

Downloaded from opencharities.uk/ew/1086323

Age UK West Sussex, Brighton & Hove

England & Wales - Charity number 1086323

Accounts

Registered charity number 1086323
Company number 04146487

Age UK West Sussex, Brighton and Hove

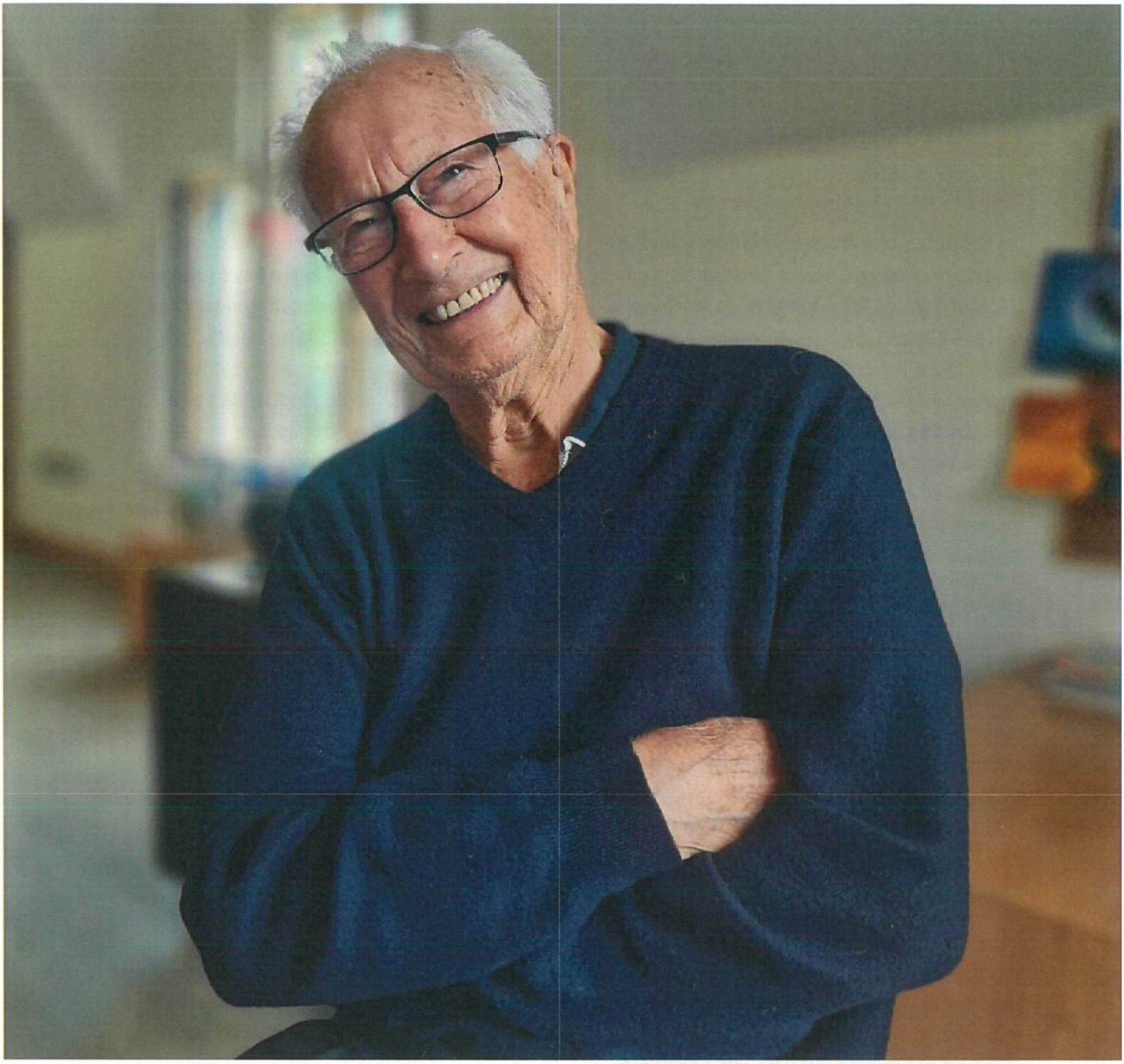
Let's change how we age

Trustees Annual Report and Accounts
2024 - 2025



Contents

Welcome from our Chair of Trustees	1
Our year in numbers	2
Our aims and objectives	3
Changing lives every day	4
Achievements and performance	6
Our services	7
Structure & governance	10
Financial review	13
Future plans	15
Auditors	17
Audited Accounts	18



"I've been on my own for 35 years, since my wife died. When a friend recommended Age UK WSBH to me, I thought I'd give it a try. I've ended up coming three days a week. I'm not really a chatty sort of person, but I do look forward to coming to the centre. Has it changed my life? Yes, it has...I don't quite know what I'd do without it now."

Welcome from our Chair of Trustees

Proud to be 'changing how we age'

I'm delighted to introduce this year's Annual Report, my first as Chair of Trustees for Age UK West Sussex, Brighton & Hove. It's been a real privilege to step into this role, alongside several new Trustees who have brought fresh energy, insight and expertise to our Board. We're united in our enthusiasm for the future and we're all hugely grateful to the outgoing Trustees whose guidance and dedication helped lay the foundations for so much of what we've achieved.

This year has felt like a turning point for the charity. We refreshed not just our Board, but our sense of purpose, captured in our bold new strapline: "Let's Change How We Age." It reflects our commitment to challenging outdated attitudes, tackling inequalities and supporting people to live well in later life, whatever challenges they face. From poverty and ill health to loneliness and ageism, we've continued to be there when it matters most.

Each number in this report tells a story. We supported over 12,000 people directly this year and reached thousands more through strong local partnerships. Behind those numbers are individuals who felt warmer in winter, less alone, more financially secure and better able to live independently.

At a time when so many are struggling, our work to support those in hardship has been critical. Our team's commitment to helping older people access the support they deserve means we managed to unlock more than £4.4 million in benefits, grants and discounts, easing financial pressures for those who may otherwise have suffered in silence.

As well as working hard behind the scenes to increase income sources and ensure future stability, we've also introduced new services to meet growing and changing needs. This year we launched a dementia clinic and care-at-home services, helping individuals and families navigate tough times, knowing we are experts they can turn to for compassion, care and confidence. We also opened a vibrant new hub in the heart of Brighton in October, allowing people to drop in for easy access to information, face-to-face advice and a listening ear.

Our feedback suggests that our support can be life changing, or even lifesaving. I want to thank everyone who has contributed to that. Every volunteer, supporter, staff member and partner is an important part of our team, each increasing our impact and helping older people live the lives they choose. We're not just responding to need, we're helping to reshape what later life can look like.

On behalf of the Trustees, I want to thank you for your support and I look forward to all we can achieve in the months and years ahead.



Ali Mohammed
Chair of Trustees
Age UK West Sussex, Brighton & Hove.

Our year in numbers

12,000

We **directly supported over 12,000 older people locally** and thousands more through fantastic local partnerships.

£4.4m

We put a combined total of over **£4.4 million into the pockets of older people**, by helping them access benefits, grants and discounts.

99%

99% of people we surveyed said they **would recommend our services.**

2,300

Over **2,300** people **accessed our clubs and centres. 510 people used our gym** to stay active.

£5,616

One of our clients now receives £5,616 a year **extra income**, due to our intervention.

1,365

We gave **practical help to 1,365 people worried about staying warm in winter** – smashing our target by more than a third.

Our aims and objectives

Our mission

To be the **'go-to' for expert guidance** and **support,** helping people as they age, their family, friends and carers.

Our vision

Through delivering our mission we want to **change how we age.**

Our values

We introduced our new organisational VIP values in April 2025. We made them meaningful by checking they aligned with our people's personal values, were easy to remember and can be reflected in everything we do.

Valued

Everyone, regardless of their role or background, deserves to feel **respected and important.** We encourage appreciation and recognition for each other and the people we serve.

Included

We want to ensure **everyone feels heard, welcome** and **part of the community.** We embrace diversity and create a space where people belong.

Passionate

Passion is the energy and commitment we bring to everything we do. **We are driven to make a positive** and **meaningful difference.**

We have worked with our people to embed our values. Whether you are a customer, partner or colleague our aim is to make you feel like a VIP.



Changing lives every day

At Age UK WSBH we aim to '***change how we age***' by tackling issues like poverty, ageism and loneliness. Our priorities are ensuring that people remain healthy, independent, informed and connected.



Our goals

- Promote health, wellbeing and self-care
- Personalise support from prevention to crisis
- Collaborate across agencies to improve outcomes

Larry, aged 75, said *"After a lifetime of back and hip problems and more recently COPD, I was using a wheelchair regularly. I was apprehensive about joining the gym at first, but my concerns were completely unfounded. My mobility, balance and strength have improved dramatically and I feel more confident about the future. I can't thank the team enough."*



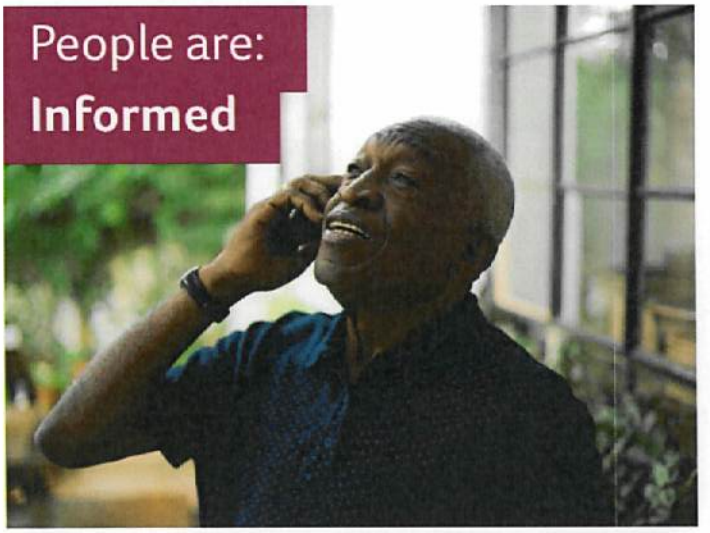
Our goals

- Encourage take up of what we offer
- Offer practical help, close to home and at home
- Build age-friendly communities with partners

Jane said *"The Help at Home Service has transformed my life! I've got a lovely lady who comes to do the housework, who is thorough and trustworthy. I'm really comfortable with her."*

Changing lives every day

People are: **Informed**



Our goals

- Inform, advise and guide
- Offer learning opportunities and skills development
- Raise awareness of our organisation and others

When asked for feedback, John said our staff member was *"Patient and informative. I felt heard, seen and listened to."*

People are: **Connected**



Our goals

- Offer social, cultural and community activities
- Promote and enable the use of digital tools
- Improve and widen access to what we offer

Sue said *"I love coming to the Laburnum Centre, everyone is so friendly, there are so many classes to go to, with a coffee and a chat after. The gym is great! I would be lost without this."*

Achievements and performance

Key achievements:



Our **client contacts have increased by over 16,000 this year** – we're offering people more intensive support and assisting with more complex issues.



We **opened a brand new, face-to-face space in the heart of Brighton.** The Brighton hub provides a one-stop venue for people to get information and advice on everything from finances and fitness, to scams and socialising. Cost-of-living support is a top priority and we offer benefits checks and warm homes advice. The hub provides an information leaflet library, offers workshops on key issues like financial planning and can help people get online, so they can digitally shop, bank or connect.



We supported those in poverty, putting a combined total of over **£4.4 million into the pockets of older people**, by helping them access benefits, grants and discounts.



We **began work on a brand-new membership platform**, to allow us to understand our members better and offer them additional information, advice and services.



We **exceeded our target on winter warmth**, giving practical help to 1,365 people and smashing our target by more than a third.



We **opened brand-new services**, offering **dementia assessments** and **care-at-home** options for those in need.



We **undertook a rebrand,** vowing to 'change how we age' by tackling ill health, poverty, ageism and loneliness.

Our services

Information & Advice

We offer free, confidential information and advice service to people over 50, their families and carers. Our expert advisors tackle issues like poverty, ill health and loneliness by covering a huge range of topics including welfare benefits, housing needs, leisure and social activities, winter warmth, care planning and advice for carers.

Trained advisors are available face-to-face, over the phone or via email and during this period we received 3,462 referrals, dealing with a wide variety of topics. One area of expertise is welfare benefits. This year, the team helped older people access more than £4.4 million in benefits, tackling poverty by putting more money in the pockets of those who need it the most.

Top 5 referral reasons:

1: Loneliness and social isolation
2: Practical support
3: Discharge from hospital
4: Benefits checks
5: Health services

Customer feedback regarding our Information & Advice Service is excellent, with many feeling incredibly relieved after receiving our help:

"A huge thank you for giving me my life back. I've got £227 a month towards my rent and £900 back pay. I've also got my blue badge coming, all thanks to you. I can't thank you enough!"

Independent Living

We offer services to take key tasks off people's hands, allowing them to remain independent and continue living at home for as long as possible. Our Independent Living team incorporates the Help at Home service, Home Visiting and a Gardening service.

Help at Home supports with general domestic cleaning, but also laundry, bed making and changing, basic food preparation, dog walking, shopping and collecting prescriptions. Gardening keeps gardens of all sizes, neat, tidy and weed free, allowing people a pleasant space to relax and get fresh air. Home Visiting provides support and companionship to those feeling isolated and alone.

Almost 1,500 people used our Help at Home service this year with nearly 550 turning to us for gardening support.

One of the Independent Living Team summed up what the work meant to them:

"For me it's a very rewarding job. You're helping people and sometimes you're the only person they've seen all week. You bring a little joy with each visit and that makes me so happy."

Dementia & Extra Care

Our dementia services offer a range of activities and support for people living with dementia and their carers. We run daytime sessions focused on meaningful, stimulating experiences that build confidence and encourage social interaction. These sessions also provide valuable respite for carers. We host peer groups and work closely with those who are newly diagnosed or living with early onset dementia to ensure their needs are met. Currently, over 260 people benefit from these services, along with 173 registered carers who access respite and wellbeing programmes.

Our new dementia clinic, in association with not-for-profit organisation Here, can offer paid for dementia assessments at a fair price, ensuring accessible help, expert diagnosis and personalised care. Referrals can come from GPs, families or the individuals themselves.

Finally in this team, our Care at Home service offers assistance with washing, dressing and personal care, help with medication and reminders, carer respite visits, ad hoc support with travel to community activities and hospital appointments, light meal preparation and assistance with daily admin tasks such as organising paperwork, managing bills and posting letters.

Our dementia support services can have a significant impact from the very first visit.

"My husband came back from his first session really enthusiastic – a different man."



In our communities (localities and integrated health)

Our centres and community spaces across West Sussex, Brighton & Hove offer a warm and welcoming place for older people to gather – giving the opportunity to meet new people for fun, friendship and fitness. We have centres in Bognor Regis, Haywards Heath, Burgess Hill and Horsham. In addition, our brand-new hub in central Brighton allows us to offer face-to-face advice and support to anyone who drops in. Over 2,300 people visited our centres this year, to help them remain healthy, independent, informed and connected.

"It's the best place ever – I'm excited to visit the centre each week. The staff and volunteers help everybody."

We're proud of our specialist gym at the Laburnum centre in Bognor Regis, which can support customers of all ages and abilities. Our equipment can be adapted for use with wheelchairs and our team are experts in providing rehab after illness or injury. They also help people work around any health challenges or physical limitations.

"It's such a great place to keep fit. I don't believe you'll find anywhere else where people look happier, while they're building their strength and stamina. I love it!" "Feeling lonely? Not anymore"

We also have a dedicated team of community link workers and social prescribers who work with people at home, or out and about. They tackle ill health prevention, connect them with groups and clubs they might enjoy and ensure they have the support they need with issues like housing, finances or loneliness, working to make them healthier and happier.



Structure & governance

Age UK West Sussex, Brighton and Hove is a charitable company limited by guarantee, incorporated in England and Wales on 23 January 2001 and registered with the Charity Commission on 26 April 2001. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1. The governing document of the organisation is its Articles of Association.

Age UK West Sussex, Brighton & Hove is a collection of charitable mergers from within the Age UK network locally with the legacy organisations being more than 67 years old.

The charity is established to:

- Promote and develop services for older people in any manner which now or hereafter may be deemed by law to be charitable in and round West Sussex or such other areas as the trustees shall determine from time to time (for the avoidance of doubt this shall include the areas of Portslade, Brighton and Hove) (hereinafter called "the area of benefit").
- Provide or assist in the provision of facilities in the interest of social welfare for recreation, community participation or other leisure time occupation of individuals who have use of such facilities by reason of their age, infirmity or disability, financial hardship, or social circumstances with the object of improving conditions of life in the community at large.

The oversight of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. None of the trustees have any beneficial interest in the company. All the Trustees are members of the charitable company and guarantee to contribute £1 in the event of winding up.

Charities exist to fulfil their charitable purposes. The trustees recognise their responsibility to strategically understand the environment in which the charity is operating and to lead the charity in fulfilling its purposes as effectively as possible with the resources available.

The Board's core role is a focus on strategy, performance and assurance.

The Board has a shared understanding of and commitment to the charity's purposes and demonstrates that the charity is effective in achieving its charitable purposes and agreed outcomes. The Board also provides strategic leadership in line with the charity's aims and values. Strong and effective leadership helps the charity adopt an appropriate strategy for effectively delivering its aims. It sets the tone for the charity, including its vision, values and reputation.

The Board and trustees individually accept collective responsibility for ensuring that the charity has a clear and relevant set of aims and an appropriate strategy for achieving them.

The Board agrees to the charity's vision, values and reputation and leads by example, requiring anyone representing the charity to reflect its values positively. The Board makes sure that the charity's values are reflected in all its work and that the ethos and culture of the organisation underpin the delivery of all activities. The Board and individual trustees take collective responsibility for its decisions. The chair provides leadership to the Board with prime responsibility for ensuring it has agreed priorities, appropriate structures, processes and a productive culture and has trustees and senior staff who are able to govern well and add value to the charity.

The CEO is the most senior member of staff and is delegated full responsibility from the board to run the organisation on a day-to-day basis. The board makes sure that there are proper arrangements for their appointment, support, remuneration and, if necessary, dismissal.

The board's functions are formally recorded. There are role descriptions defining responsibilities for all trustees that differentiate clearly those of the chair and other officer positions and outline how these roles relate to staff.

If the board decides to utilise the subsidiary company, it is always clear about the rationale, benefits and risks of these arrangements. The formal relationship between the parent charity and each of its subsidiaries is clearly recorded and the parent reviews, at appropriate intervals, whether these arrangements continue to best serve the organisation's charitable purposes.

The board recognises, respects and welcomes diverse, different and at times conflicting trustee views and ensures it creates a values driven inclusive organisation. The board provides oversight and direction to the charity and provides support and constructive challenges to the organisation through the CEO.

All trustees give sufficient time to the charity to carry out their responsibilities effectively. This includes preparing for meetings and sitting on board committees and other governance bodies where needed. The expected time commitment is made clear to trustees before nomination or appointment and again on acceptance of nomination or appointment.

Where individual board members are also involved in operational activities, for example as volunteers, they are clear about the capacity in which they are acting at any given time and understand what they are and are not authorised to do and to whom they report.

Directors of the group and charity are appointed following proposal and seconding by the Board of Trustees at the full Annual General Meeting. Board members may also be co-opted during the year. The trustees of the charity are responsible for the overall strategic direction and control of the charity and receive reports and recommendations from the directors and the operational leadership team.

As far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. The charity is a network member of Age UK and the CEO is the present Chair of the Network, holding a board seat of the national charity Age UK. The charity has a close relationship with the County Council, borough and district councils and statutory health bodies together with other voluntary organisations both nationally and throughout West Sussex, Brighton and Hove. These close links have proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

All serving trustees are familiar with the practical work of the charity. Potential new trustees, who are selected for their strengths and the diversity that they will be able to bring to the Board, are invited and encouraged to spend some time at our offices and if possible at our other bases of activity and outreach locations, to familiarise themselves with the charity and the context within which it operates. New trustees will be made fully aware of:

- The obligations of trustees.
- The eligibility of trustees.
- The main documents which set out the operational framework for the charity, including the Memorandum and Articles.
- The current financial position, including a copy of the latest published accounts.
- The strategies, plans and objectives
- The Charity Commission's role and the publications that can be obtained there, such as their guide '*The Essential Trustee.*'

Public benefit

The long-term vision and ambition of the charity is to 'change how we age' by supporting older people to be healthy, independent, informed and connected. Age UK WSBH's mission is to be the 'go-to' for expert guidance and support for older people, their families, friends and carers.

In setting objectives and planning for activities, the Trustees have considered guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Financial review

The consolidated results of the charity and its subsidiary are presented in the Statement of Financial Activities. The total consolidated funds held at the balance sheet are £2,532,827, comprising £204,174 in restricted funds, £512,343 in designated funds and £1,816,310 in general unrestricted funds. The charity's net movement in funds for the year resulted in a deficit of £336,738.

Reserves policy

Maintaining reserves is a fundamental aspect of robust financial management. However, Trustees must be able to demonstrate a legal and strategic rationale for holding such funds. Given the vulnerability of our client base and the critical nature of our services, the Trustees of AUKWSBH believe it is essential to consider the organisation's viability beyond the immediate future in order to provide reliable services and funding over the longer term and to be able to absorb downturns in income. A formula to determine the level of reserves should include:

- a rag rating on revenue contracts to determine which, if any, are at risk
- contractual obligations e.g. leases
- working capital requirements
- any outstanding net liabilities
- insurance costs - public liability, employer's liability, contents and buildings
- financing planned investments

The level of reserves required will be adjusted annually during budget setting considering the above formula.

Responsibility for approving the annual assessment is vested with the Trustees, assisted, if appropriate, by professional advisers. The Chief Executive and Head of Finance should prepare a report for a meeting of the Trustees every year and make such recommendations for adjusting the reserves as appropriate.

As at 31 March 2025, free reserves stood at £476,451 (2024: £750,830). Free reserves are defined as unrestricted funds not designated for specific purposes and available to support the charity's objectives. This figure is short of the Trustees' target reserves level of £603,074 but as the building asset has sold in FY26, the shortfall is eliminated within the next financial year.

Going concern

As part of the annual budget process, the Trustees have undertaken a thorough review of the year ahead and approved a three year cashflow projection. This has given them a reasonable expectation that the organisation has adequate resources to continue in operational existence for the near future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Risk Management

The Trustees regularly assess the major risks facing the organisation and are satisfied that appropriate systems and mitigation plans are in place. A comprehensive risk register is maintained and updated monthly, with key risks reviewed at each Board meeting.

One of the organisation's most significant external risks relates to the evolving funding landscape, particularly the ongoing devolution agenda and potential changes to NHS commissioning and delivery.

Following the sale of our Brighton property, we are looking at future planning. We need to focus on increasing our reserves while remaining cautious and prudent in our financial planning. As we move forward with implementing our five-year strategy, a key focus will be on expanding our commercial activities to improve financial sustainability.

At the same time, we must stay alert to changes in the market, particularly around devolution and the NHS, as these could impact our future funding, service delivery and operations. Several of our existing contracts are vulnerable and competition for funding especially from trusts and foundations has intensified, with only one-in-ten applications being successful. This highlights the importance of generating our own income streams.

We recognise that the coming years may be challenging and we are actively preparing to ensure our resilience and long term sustainability.

Fixed asset devaluation

In summer 2024, the Board of Trustees agreed to sell the Prestonville Road property in Brighton and secure new premises better aligned with the needs of those we support.

The property was initially under offer for £1.2 million, in line with its carrying value on the balance sheet.

However, the buyer subsequently changed from a cash purchase to a financed arrangement, triggering a revised valuation. Due to shifts in market conditions, the property's value decreased.

To enable completion of the sale, the price was renegotiated and reduced to £1,035,000.

The sale was completed in July 2025 and the resulting devaluation has been recognised on the balance sheet as an impairment loss.

Future plans

Our future plans centre around our priorities of enabling people to be healthy, independent, informed and connected.

Healthy

To empower and enable people to be healthy as they age, we will:

- Offer a range of health and wellbeing clubs and activities to support people's physical and mental wellbeing.
- Work to prevent ill health through support in improving living conditions, encouraging healthier lifestyles and providing early intervention.
- Help people manage episodes of ill health and avoid hospital admissions through tailored, person-centred crisis support.
- Work in partnership across health, housing, emergency services and transport sectors to ensure people experience joined-up care.
- Provide dementia-specific support for individuals and carers.

Independent

To empower and enable people to be independent as they age, we will:

- Encourage the use of our services, alongside other providers and appropriate technologies, to help people maintain independence and control.
- Deliver practical, local support that enables people to remain in their own homes and communities for as long as possible.
- Improve our centres by refurbishing layouts and facilities, making them more welcoming, functional and commercially sustainable to meet the needs of older people.
- Develop and maintain a trusted and vetted local business directory, giving our customers reassurance when accessing external services.
- Negotiate new and improved hire agreements with external providers to help secure the long-term financial sustainability of our centres for community use.
- Ensure all commercial operations are underpinned by robust health and safety measures, supported by our partnership with a specialist facilities management provider.

Informed

To empower and enable people to be informed as they age, we will:

- Develop and grow a digital membership platform to offer better access to services, bookings, information and advice — all in one place.
- Provide accurate, timely and accessible advice and information across multiple channels.
- Make it easier for people to navigate and connect with services both online and offline, improving digital inclusion while ensuring non-digital options remain available.

Connected

To empower and enable people to be connected as they age, we will:

- Continue to grow our membership offer to build community connections and reduce loneliness.
- Create inclusive, welcoming spaces in our centres, designed around the needs of our members and local communities.
- Work in partnership with local organisations, businesses and volunteers to ensure everyone can age well in an inclusive, age-friendly society.

We want over 50s to see us as their 'go-to' for information, advice and services. Our aim is to exceed customer expectations, going 'above and beyond' to offer support, empower people and tackle ageism.

Auditors

During the year, the TC Group was chosen to act as the independent auditor to the organisation.

Statement of disclosure to auditor

As far as each person who was a trustee at the date of approving this report are aware, there is no relevant audit information of which the group's auditor is unaware.

Additionally, the Trustees individually have taken all the necessary steps that they ought to have taken as directors to make themselves aware of all relevant audit information and to establish that the group's auditor is aware of that information.

This report was approved by the Trustees on 22nd Oct 2025 and signed on their behalf, by:

Ali Mohammed
Chair of Trustees,
Age UK West Sussex, Brighton & Hove.

Registered charity number 1086323
Company number 04146487

Consolidated Financial Statements for

Age UK West Sussex, Brighton and Hove

(limited by guarantee)

for the year end 31 March 2025

Legal and administrative information

Trustees	John Dixon Linda Dyos Caroline Instance Amanda Latham Peter Worster (resigned 05/02/2025) Sarah Watson Alison Mohammed (appointed 26/09/2024) (Chair) Glynn Jones (appointed 26/09/2024) Jonathan Rosser (appointed 26/09/2024) Jill Lamond (appointed 26/09/2024)
Secretary	Helen Rice
Charity Number	1086323
Company Number	04146487
Registered Office & Principal Address	Ground Floor, 95 Queens Road, Brighton, East Sussex, BN1 3XE.
Auditors	TC Group The Courtyard, Shoreham Road, Upper Beeding, Steyning, West Sussex, BN44 3TN.
Bank	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ. Lloyds Bank Plc 10 East Street, Chichester, West Sussex, PO19 1HJ.

Contents

Statement of trustees' responsibilities	21
Report of the independent auditors	22
Consolidated statement of financial activities	28
Consolidated balance sheet	29
Charity balance sheet	30
Consolidated cash flow statement	31
Notes to the financial statements	32

Statement of trustees' responsibilities for the year ended 31 March 2025

The Trustees, who are also the directors of Age UK West Sussex, Brighton and Hove for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Trustees' to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that year.

In preparing these accounts, the Trustees are required to:

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

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

Report of the independent auditors to the members

Opinion

We have audited the financial statements of Age UK West Sussex, Brighton and Hove ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Charity 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 charity's and group'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and group and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the director's report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the group's operations, the control environment and business performance, including the key drivers for management's remuneration;

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address procedures identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and- guidance/Stanards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group Statutory Auditors

Office: Sussex

Dated: 7 November 2025

Consolidated statement of financial activities (including the income & expenditure account) for the year ended 31 March 2025

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
INCOME FROM:		£	£	£	£	£
Donations and legacies	3	258,063	77,350	189,913	525,326	826,744
Charitable activities	4	4,520,301	-	53,476	4,573,777	4,179,022
Investments	5	48,763	-	-	48,763	19,426
Total income		4,827,127	77,350	243,389	5,147,866	5,025,192
EXPENDITURE ON:	6					
Raising funds		108	-	-	108	327
Charitable activities		4,948,691	214,458	160,347	5,323,496	4,442,354
Total expenditure		4,948,799	214,458	160,347	5,323,604	4,442,681
Net income/(expenditure)		(121,672)	(137,108)	83,042	(175,738)	582,511
Impairment of tangible fixed assets	11	(161,000)	-	-	(161,000)	-
Transfers	17	24,116	(24,116)	-	-	-
Net movement in funds		(258,556)	(161,224)	83,042	(336,738)	582,511
Reconciliation of funds						
Total funds brought forward		2,074,866	673,567	121,132	2,869,565	2,287,054
Total funds carried forward		1,816,310	512,343	204,174	2,532,827	2,869,565

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 32 to 49 form part of these financial statements.

Consolidated balance sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	11		1,310,540		1,324,036
Intangible assets	12		29,319		-
Investments	13		2,883		2,883
			1,342,742		1,326,919
CURRENT ASSETS					
Stocks	14	3,978		2,885	
Debtors	15	344,802		872,949	
Cash at bank and in hand		1,251,686		1,088,155	
		1,600,466		1,963,989	
CURRENT LIABILITIES					
Creditors due within one year	16	(410,381)		(421,343)	
NET CURRENT ASSETS			1,190,085		1,542,646
TOTAL NET ASSETS			2,532,827		2,869,565
GROUP FUNDS	17				
Restricted funds			204,174		121,132
Unrestricted Designated funds			512,343		673,567
Unrestricted General funds			1,816,310		2,074,866
			2,532,827		2,869,565

The financial statements were approved and authorised by the Board of Trustees and signed on their behalf by:

Ali Mohammed

Company Number – 04146487

The notes on pages 32 to 49 form part of these financial statements

Charity balance sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	11		1,310,540		1,324,036
Intangible asses	12		29,319		-
Investments	13		2,884		2,884
			1,342,743		1,326,920
CURRENT ASSETS					
Stocks	14	3,978		2,885	
Debtors	15	348,417		874,857	
Cash at bank and in hand		1,243,490		1,078,051	
		1,595,885		1,955,793	
Creditors due within one year	16	(410,415)		(417,761)	
NET CURRENT ASSETS			1,185,471		1,538,032
TOTAL NET ASSETS			2,528,214		2,864,952
CHARITY FUNDS	17				
Restricted funds			204,174		121,132
Unrestricted Designated funds			512,343		673,567
Unrestricted General funds			1,811,697		2,070,253
			2,528,214		2,864,952

The financial statements were approved and authorised by the Board of Trustees and signed on their behalf by:

Ali Mohammed

Company Number – 04146487

The notes on pages 32 to 49 form part of these financial statements

Consolidated cash flow for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	19	**376,639**	407,700
Cash flows from investing activities			
Dividends, interest and rents from investments		**48,763**	19,426
Purchase of tangible fixed assets	11	**(232,552)**	(25,143)
Purchase of intangible fixed assets	12	**(29,319)**	-
Net cash used in investing activities		**(213,108)**	(5,717)
Change in cash and cash equivalents in the year		**163,531**	401,983
Cash and cash equivalents at the beginning of the year		**1,088,155**	686,172
Cash and cash equivalents at the end of the year		**1,251,686**	1,088,155

The notes on pages 32 to 49 form part of these financial statements

1 STATUTORY INFORMATION

Age UK West Sussex, Brighton and Hove is a company limited by guarantee. The members of the company are the Trustees named on the legal and admin information page. In the event of the charity being wound up, the liability in respect of the guarantee is limited.

2 ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Charities SORP (FRS102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound. Age UK West Sussex, Brighton and Hove meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. In arriving at this conclusion, the trustees have taken into account the ongoing economic uncertainty on its activities and finances. Thus the trustees continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Income (continued)

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the consolidated statement of financial activities on an accruals basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income where they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spend, and depreciation charges allocated on the portion of asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and included costs of all fundraising activities events and non-charitable trading.

2.4 Expenditure (continued)
Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants
Government grants relating to tangible assets are treated as deferred income and released to the consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation
Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

2.7 Tangible fixed assets and depreciation (continued)
Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	2% Straight line
Office equipment	25% Straight line
Brighton Hub furniture	Over 7 years
Laburnum refurbishment	Over 10 years
Intangible asset (Membership platform)	5 years

2.8 Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated Statement of Financial Activities. Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks
Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow- moving stocks. Cost included all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand
Cash at bank and in hand include cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Liabilities and provisions (continued)

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.15 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

The Group also operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2025.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against such funds are charged against the specific fund. The aim and use of each restricted fund is set in the notes to the financial statements.

3 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
General donations	36,961	-	393	37,354	23,665
Fundraising	24,170	-	15,650	39,820	98,173
Legacies	179,308	77,350	-	256,658	554,701
Grants	14,660	-	173,870	188,530	145,964
Other income	2,964	-	-	2,964	4,241
	258,063	77,350	189,913	525,326	826,744
Total 2024	273,479	450,000	103,265	826,744	

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	4,520,301	-	53,476	4,573,777	4,179,022
	4,520,301	-	53,476	4,573,777	4,179,022
Total 2024	4,009,446	-	169,576	4,179,022	

5 INVESTMENT INCOME

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	48,763	-	-	48,763	19,426

6 EXPENDITURE

	Staff costs 2025	Depreciation 2025	Other costs 2025	Total funds 2025	Total funds 2024
	£	£	£	£	£
Raising funds	-	-	108	108	327
Charitable activities	3,265,105	85,048	1,973,343	5,323,496	4,442,354
Total expenditure	3,265,105	85,048	1,973,451	5,323,604	4,442,681

	Direct activities 2025	Support costs 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Direct costs of charitable activities – see note 7	5,248,631	74,865	5,323,496	4,442,354
	5,248,631	74,865	5,323,496	4,442,354
Total 2024	4,401,467	40,888	4,442,355	

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct activities 2025	Direct activities 2024
	£	£
Staff costs	3,265,105	2,956,647
Activity centre catering and other costs	246,845	228,721
Travel costs and mileage	86,645	77,986
Agency and consultancy	69,571	84,126
Other costs	70,822	57,576
Conferences and meetings	6,813	4,808
Office and computer costs	9,753	60,675
Activity centre overheads	474,111	427,962
Payments to partners	933,918	423,384
Depreciation	85,048	79,582
	5,248,631	4,401,467

The impairment loss relates to the revaluation that was applied to the Charities property which has been sold post year-end and therefore the accounts reflect the properties true value.

	Support costs 2025	Support costs 2024
	£	£
Support costs including Governance costs		
Staff welfare costs	4,973	4,463
Professional fees	69,892	36,425
	74,865	40,888

8 AUDITOR'S REMUNERATION

	Total 2025 £	Total 2024 £
Fees payable to the Charity's current auditor for the audit	**11,550**	10,525

9 STAFF COSTS

	Group and Charity 2025 £	Group and Charity 2024 £
Wages and salaries	**2,930,355**	2,658,063
Social security costs	**218,742**	193,708
Contribution to defined contribution pension schemes	**104,608**	93,476
Contribution to defined benefit pension schemes	**11,400**	11,400
	3,265,105	2,956,647

The average number of persons employed by the Charity during the year was as follows:

	Group and Charity 2025 No	Group and Charity 2024 No
Activity centres and clubs	**52**	**40**
Other projects	**91**	**104**
Administration	**15**	**18**
	158	**162**

The number of employees' whole benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No	Group 2024 No
In the band £60,000-£69,999	**2**	-
In the band £80,001 - £90,000	-	1
In the band £90,000-£99,999	**1**	-

Key management personnel comprises of the CEO and Deputy CEO. The aggregate remuneration of key management personnel was £182,574 (2024: £163,739).

Total redundancy and settlement agreements and associated pay in the year was £29,288 (2024: £3,297).

10 TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024: £Nil).

During the year, expenses totalling £267 were reimbursed or paid directly to Trustees (2024: £Nil).

11 TANGIBLE FIXED ASSETS

Group and Charity

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2024	1,308,928	445,618	**1,754,546**
Impairment loss	(161,000)	-	**(161,000)**
Additions	-	232,552	**232,552**
Disposals	-	(1,212)	**(1,212)**
At 31 March 2025	**1,147,928**	**676,958**	**1,824,886**
Depreciation			
At 1 April 2024	79,042	351,468	**430,510**
Charge for the year	26,595	58,453	**85,048**
Disposals	-	(1,212)	**(1,212)**
At 31 March 2025	**105,637**	**408,709**	**514,346**
Net book value			
At 31 March 2025	**1,042,291**	**268,249**	**1,310,540**
At 31 March 2024	1,229,886	94,150	1,324,036

Land and buildings with a carrying value of £1.035m (post impairment) were sold post year-end on the 25 July 2025. The impairment loss above reflects the difference between the net book value and the selling price of the properties.

12 INTANGIBLE ASSETS

Group and Charity

	Software	Total
	£	£
Cost or valuation		
Additions	29,319	29,319
At 31 March 2025	**29,319**	**29,319**
Amortisation		
At 31 March 2025	-	-
Net book value		
At 31 March 2025	**29,319**	**29,319**
At 31 March 2024	-	-

13 FIXED ASSET INVESTMENTS

Group

	Listed investments	Total
	£	£
Cost or valuation		
At 1 April 2024	2,883	**2,883**
At 31 March 2025	**2,883**	**2,883**
Net book value		
At 31 March 2025	**2,883**	**2,883**
At 31 March 2024	2,883	2,883

Charity	Investments in subsidiary	Listed investments	Total
	£	£	£
Cost or valuation			
At 1 April 2024	1	2,883	**2,884**
At 31 March 2025	**1**	**2,883**	**2,884**
Net book value			
At 31 March 2025	**1**	**2,883**	**2,884**
At 31 March 2024	1	2,883	2,884

13 FIXED ASSET INVESTMENTS (CONTINUED)

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Age UK West Sussex Enterprises Limited	03618876	Ground Floor, 95 Queens Road, Brighton, East Sussex. BN1 3XE	Dormant – no trade in the year

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

14 STOCKS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Finished goods and goods for resale	3,978	2,885	3,978	2,885
	3,978	2,885	3,978	2,885

15 DEBTORS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Due within one year				
Trade debtors	154,147	335,692	157,762	335,692
Prepayments and accrued income	187,731	537,257	187,731	539,165
Other debtors	2,924	-	2,924	-
	344,802	872,949	348,417	874,857

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	135,614	121,942	135,614	121,942
Other taxation and social security	90,813	69,730	90,783	69,760
Other creditors	22,480	17,339	22,480	13,724
Accruals and deferred income	161,474	212,332	161,538	212,334
	410,381	421,343	410,415	417,760

17 STATEMENT OF FUNDS – CONSOLIDATED

Unrestricted general funds	At 1 April 2024 £	Income £	Expenditure and impairments £	Transfers £	At 31 March 2025 £
General funds	**2,070,253**	4,827,127	(5,109,799)	24,116	**1,811,697**
Reserves	**4,613**	-	-	-	**4,613**
	2,074,866	4,827,127	(5,109,799)	**24,116**	**1,816,310**
Unrestricted designated funds					
Our Customers	507,502	77,350	(54,206)	(98,269)	**432,377**
Our Services	54,000	-	-	-	**54,000**
Our People	47,150	-	(37,231)	(9,919)	**-**
Our Operations	30,000	-	-	(4,035)	**25,966**
Our Organisation	34,915	-	(123,021)	88,106	**-**
	673,567	**77,350**	**(214,458)**	**(24,116)**	**512,343**
Restricted funds					
Welfare donations	7,782	-	(1,516)	-	**6,266**
Cake and Connect	2,308	300	(999)	-	**1,609**
B&H dementia services	34,395	41,582	(34,239)	-	**41,738**
Dementia Sunshine Seniors Activity Money	4,091	-	(1,955)	-	**2,136**
Christ's Hospital fund	7,841	(100)	(1,000)	-	**6,741**
Community Neighbours	1,719	6,667	(8,386)	-	**-**
Household support fund	5,496	7,584	(9,980)	-	**3,100**
Peter Harrison Foundation	8,750	-	(8,750)	-	**-**
Laburnam Centre refit	40,130	112,348	(18,185)	-	**134,293**
Maidenbower	273	-	(273)	-	**-**
ScrewFix Fund	5,000	-	(5,000)	-	**-**
Sports England	3,347	3,177	(6,524)	-	**-**
Hyde Evolve Grant	-	9,443	(3,374)	-	**6,069**
Memory Cafe	-	1,743	(171)	-	**1,572**
Discharge Project	-	1,500	(1,500)	-	**-**
Chichester Routledge Foundation	-	5,000	(5,000)	-	**-**
Brighton Bullet Group	-	650	-	-	**650**
National Lottery Community Fund	-	53,495	(53,495)	-	**-**
	121,132	**243,389**	**(160,347)**	-	**204,174**
Total funds	**2,869,565**	**5,147,866**	**(5,484,604)**	-	**2,532,827**

Designated funds

Our designated funds are funds required for our future investment and link directly to our 5 year Strategic Plan. We operate the following funds:

Our Customers: To develop and maintain a broad and deep understanding of our customers, developing clear and informed insights into their needs, expectations and aspirations.

Our Services: Join up our services to facilitate positive customer journeys and care pathways that enable our customers to successfully achieve the positive outcomes they wish.

Our People: To create a diverse, inclusive and enabling culture where staff, volunteers and trustees feel welcomed, valued and can thrive.

Our Operations: To put local work at the heart of our business, developing and participating in local networks, teams and services, tailored to the needs and resources within distinct localities.

Our Organisation: To develop and promote our profile, reputation and brand as one organisation, with a single mission and vision

Restricted funds

Our **Welfare donations** and **Christ's Hospital** projects are hardship funds which older people can access to help with among other things payment of their bills, purchase of white goods or food vouchers.

Our **Laburnum Centre** in Bognor Regis has had a refit including the inclusion of changing rooms for the gym facility which has been funded by the Garfield Weston Foundation. The funds have all been spent but as this is capital expenditure the funds will be released over 10 years to cover depreciation costs year on year.

Our **Dementia clubs** which provided support to carers and the cared for, offering a range of stimulating activities for those with dementia were partly funded from the following funds **West Sussex county council – Short break contract, Francine Trust Ltd, Albert Gubey** and **Brighton District Nursing association**.

Cake and Connect is a grant to support cake and connect groups in the Chichester area.

Community Neighbours is grant funding from Primary Health Properties (PHP), a Registered Social Landlord, which helped us support local older people in Brighton & Hove.

Dementia Sunshine Seniors activity money – this is ringfenced money from the WSCC Carers Short Break grant to benefit the participants of Sunshine Seniors.

Maidenbower is a fundraising donation specified for this group in the Crawley area.

17 STATEMENT OF FUNDS – CONSOLIDATED (CONTINUED)

Peter Harrison Foundation is a grant to support salaries to carry out personal assessments in the gym.

ScrewFix fund is a grant to support the refit of the staff kitchen at the Laburnum Centre completed Summer 2024.

Sports England is a lottery money grant for the gym.

Household Support Fund grant from Brighton & Hove City Council to provide food vouchers for older people in need in Brighton & Hove.

The **Hyde Evolve Grant** is funding for Chichester Connect Groups.

Memory Café is a group of donations to help run Memory café clubs for a month.

The **Discharge Project** is funding from Age UK National, to carry out assessment and questions to clients to feed back to national.

The **Brighton Bullet Group** grant is a donation from the Paley Trust for Silver bullet group in Brighton.

Chichester Routledge Foundation funded towards salaries in the Chichester District.

National Lottery Community Fund is a grant awarded for the "Get Connected" project over a 3 year period.

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS - CONSOLIDATED

Analysis of net assets between funds – current period

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	**1,310,540**	-	-	**1,310,540**
Intangible fixed assets	**29,319**	-	-	**29,319**
Fixed asset investments	**2,883**	-	-	**2,883**
Current assets	**883,949**	**512,343**	**204,174**	**1,600,466**
Creditors due within one year	**(410,381)**	-	-	**(410,381)**
	1,816,310	**512,343**	**204,174**	**2,532,827**

Analysis of net assets between funds – prior period consolidated

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,324,036	-	-	1,324,036
Fixed asset investments	2,883	-	-	2,883
Current assets	1,169,290	673,567	121,132	1,963,989
Creditors due within one year	(421,343)	-	-	(421,343)
	2,074,866	673,567	121,132	2,869,565

19 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2025 £	Group 2024 £
Net income/expenditure for the period (as per SoFA)	(336,738)	582,511
Adjustments for:		
Depreciation charges	85,048	83,618
Profits/(losses) on disposal of fixed assets	-	152
Unrealised (gains) / losses on tangible fixed assets	161,000	-
Dividends, interest and rents	(48,763)	(19,426)
(Increase) / decrease in stocks	(1,093)	1,764
(Increase) / decrease in debtors	528,147	(277,239)
Increase / (decrease) in creditors	(10,962)	36,320
Net cash provided by operating activities	376,639	407,700

20 ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2025 £	Group 2024 £
Cash in hand	1,251,686	1,088,155
Total cash and cash equivalents	1,251,686	1,088,155

21 ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	1,088,155	163,531	1,251,686
	1,088,155	163,531	1,251,686

22 CONTROLLING PARTY

The charitable company is controlled by the Board of Trustees, who are also directors under company law.

23 OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	**62,610**	8,410
Between two and five years	**211,111**	23,228
Over five years	**66,990**	72,793
	340,711	104,432

24 PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund.

The pension cost charge represents contributions payable by the group to the fund and amounted to £104,608 (2024 - £93,476). Contributions amounting to £Nil (2024 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

The group also operates a defined benefit pension scheme. The disclosures below are provided in respect of the Age Concern Section of the Age UK Retirement Benefits Scheme (the 'Scheme').

The level of benefits provided by the Scheme depends on a member's length of service and their salary at their date of leaving the Scheme. This section of the Scheme closed to future employees on 30 November 2008.

A full actuarial valuation of the Scheme was carried out as at 31 March 2019 and the results of this valuation have been updated to 31 March 2025 by a qualified independent actuary.

The present value of the defined benefit obligation was measured using the Projected Unit Method.

24 PENSION COMMITMENTS (CONTINUED)

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2025 %	2024 %
Discount rate for scheme liabilities	5.80	4.90
Expected rate of salary increases	N/A	N/A
RPI inflation assumption	3.10	3.20
CPI inflation assumption	2.30	2.40

Mortality rates (in years)	2025 Years	2024 Years
- For a male aged 65 now	21.7	21.7
- At 65 for a male aged 45 now	23.0	23.6
- For a female aged 65 now	23.7	23.0
- At 65 for a female aged 45 now	25.1	25.1

The Group's share of the assets in the Scheme was:

	2025 £ '000	2024 £ '000
Equities	33	51
Diversified growth fund	-	18
Property	49	47
Cash and other liquid assets	20	12
Matching assets/bonds	236	226
	338	354

The current service cost in the year £nil (2024 - £11,400).

	2025 £ '000	2024 £ '000
Fair value of plan assets	338	354
Present value of funded liabilities	(293)	(335)
Surplus / (deficit)	45	19
Deficits only recognised in the SoFA	-	-

As the pension scheme is in surplus, no provision is recorded in the financial statements.

25 SUBSEQUENT EVENTS

The Charity's properties of 29-31 Prestonville Road and 3 Howard Terrance have been sold on 25 July 2025 at a value of £1,035,000. These financial statements recognise an impairment to the property of £161,000 to bring the net book value as at 31 March 2025 in line with the realised value.

Age UK West Sussex, Brighton & Hove

England & Wales - Charity number 1086323

Accounts

Registered Company number: 04146487 (England and Wales)

Registered Charity number: 1086323

CONSOLIDATED FINANCIAL STATEMENTS
FOR
AGE UK WEST SUSSEX, BRIGHTON AND HOVE
(LIMITED BY GUARANTEE)
FOR THE YEAR END 31 MARCH 2024

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Dixon Paul Allen (resigned 18/09/2023) Linda Dyos Caroline Instance Sam Jones (resigned 28/11/2023) Philip Lansberry (resigned 01/11/2023) Amanda Latham Maureen Vallon (resigned 02/11/2023) Peter Worster Sarah Watson (appointed 31/10/2023)
Secretary	Helen Rice
Charity Number	1086323
Company Number	04146487
Registered Office & Principal Address	29-31 Prestonville Road Brighton BN1 3TJ
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank Plc 10 East Street Chichester West Sussex PO19 1HJ

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' Report (Incorporating Directors Report)	1
Statement of Trustees' Responsibilities	9
Report of the Independent Auditors	10
Consolidated Statement of Financial Activities	14
Consolidated Balance Sheet	15
Charity Balance Sheet	16
Consolidated Cash Flow Statement	17
Notes to the Financial Statements	18

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCORPORATING THE DIRECTORS REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees (who also act as Directors for Companies Act purposes) present their annual report together with the audited financial statements of Age UK West Sussex, Brighton and Hove for the year to 31 March 2024. The Trustees confirm that the Annual report and financial statements of the charitable company and group comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Age UK West Sussex, Brighton and Hove is a charitable company limited by guarantee, incorporated in England and Wales on 23 January 2001 and registered with the Charity Commission on 26 April 2001. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1. The governing document of the organisation is its Articles of Association.

The charity is established to:

- To promote and develop services for older people in any manner which now or hereafter may be deemed by law to be charitable in and round West Sussex or such other areas as the trustees shall determine from time to time (for the avoidance of doubt this shall include the areas of Portslade, Brighton and Hove) (hereinafter called "the area of benefit").

- To provide or assist in the provision of facilities in the interest of social welfare for recreation, community participation or other leisure time occupation of individuals who have use of such facilities by reason of their age, infirmity or disability, financial hardship, or social circumstances with the object of improving conditions of life in the community at large.

The management of the group and the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

Directors of the group and charity are appointed following proposal and seconding by the Board of Trustees at the full Annual General Meeting. Board members may also be co-opted during the year. The Trustees of the charity are responsible for the overall strategic direction and control of the charity and receive reports and recommendations from the directors and the operational leadership team. The Trustees delegate day to day management of the charity to Helen Rice who is Chief Executive Officer (CEO) and Company Secretary.

As far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. The charity is a network member of Age UK an Association of over 125 independent charities in England that share a commitment to making life fulfilling, enjoyable and productive for all people in later life. The charity has a close relationship with the County Council, borough and district councils, and statutory health bodies together with other voluntary organisations both nationally and throughout West Sussex, Brighton and Hove. These close links have proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

All serving Trustees are familiar with the practical work of the charity. Potential new Trustees, who are selected for their strengths and the diversity that they will be able to bring to the Board, are invited and encouraged to spend some time at our offices, and if possible, at our other bases of activity and outreach locations, to familiarise themselves with the charity and the context within which it operates. New Trustees will be made fully aware of:

- The obligations of Trustees.
- The eligibility of Trustees.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- The current financial position, including a copy of the latest published accounts.

- The strategies, plans and objectives; and
- The Charity Commission's role and the publications that can be obtained there, such as their guide 'The Essential Trustee.'

The Trustees set the level of remuneration of the CEO and other members of the Executive Leadership Team (ELT). This is normally done at an annual review each December for implementation in the following April. In making their decisions, the Chair and other Board members review and benchmark the salary in equivalent local charities and in the statutory sector we work within.

PUBLIC BENEFIT
The long-term vision and ambition of the charity is an area in which everyone can love later life. Our mission is to respond to the needs of local older people, working in partnership with them and others, to provide activities and quality services that influence, and enable choice, independence, and wellbeing.

In setting objectives and planning for activities, the Trustees have considered guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Vision, mission, objectives

Vision
The charity's vision is a world where everyone gets to Love Later Life.

Age UK West Sussex, Brighton & Hove is a local, independent charity that has been supporting older people across the county for over 65 years.

Mission
We want to improve the quality of people's later life through community and home-based services.

We will achieve this by being the leading provider of services for older people in West Sussex and Brighton & Hove. Our services will be informed by and/or co-designed with our customers, staff and volunteers and will aim to enhance customers' access to and experience of services provided by ourselves and our partners in the public, private and voluntary sectors.

Objectives
Be Informed
Our information and advice services will help people, including carers, to know their rights and make informed choices.

Be Connected
Our community and building based social clubs, events and activities will provide opportunities for people to get out, have fun, socialise and build friendships.

Be Healthy
Our wide range of health and wellbeing activities -including fitness classes, relaxation, hobby groups, as well as 'spa' treatments will enable people to keep active and healthy.

Be Independent
Our home-based services will support people to stay independent for longer within their own home, including to prevent- hospital -admissions and after a period of ill health.

What we want to achieve
Our vision is to inspire and enable people in West Sussex, Brighton & Hove to Love Later Life.

What's important to us

Putting our customers first

Improving and increasing access to our services and responding swiftly to customer needs expectations and aspirations.

Being trusted

Committed to equality of access and opportunity, inclusivity and diversity, and delivering consistent and high-quality services.

Making a difference

Supporting people to achieve the best possible outcomes through our services and by promoting a culture that inspires creativity, innovation and collaboration.

Being sustainable

Ensuring that our services are reasonably priced and affordable whilst working to make a positive impact on society, the economy and the environment.

Being resilient

Anticipating, preparing for, responding to and adapting to changes and unexpected events that might adversely affect our services and operations.

Age UK West Sussex, Brighton and Hove (hereinafter AUKWSBH) has supported older people through the ongoing challenge of the Cost-of-Living crisis and through post-covid recovery which has significantly affected the finances of older people and continues to affect their mental and physical health, contributing to loneliness, frailty, and depression.

AUKWSBH made significant efficiencies in 22/23 and we ensured we made the best use of resources and were able to quickly manoeuvre at this difficult financial time. We have worked hard through a wide range of income generating and fundraising avenues in 23/24 and have seen an excellent financial year being delivered due to this diligent work right through the organisation.

We remain strategic partners with local government, the NHS and charities alike and have consistently ensured that we have pivoted to align ourselves with new developments and structural changes within the wider system we work within. We continue to grow and develop relationships locally to ensure we can deliver community services which can reach the maximum number of people and in a way which ensures local integration with the widest health and social care systems – integrated care teams (ICT).

Volunteers

Volunteers are the lifeblood of AUKWSBH. Without them, the charity could not deliver its extensive range of existing services or develop new ones. The charity has seen a reduction in the number of active volunteers with just over 220 volunteers donating their time, this is for a variety of reasons including better accuracy of data held on volunteer numbers and the impact of Covid – 19 on those who would be volunteers, eg. Leaving due to their own poor health or that of a close family member. Their efforts still equate to over 34,320 hours of donated time throughout the year. Whilst this appears to be a decline from the previous year, the figure is based on a conservative estimate of the hours contributed, ie. Every volunteer undertaking only one volunteering session of 3 hours per week. The reality is some volunteers will be doing far more volunteering than this but accurate data regarding exact hours undertaken every week is difficult given the nature of volunteering and the vast array of ways they can contribute.

Volunteers are matched to roles based on their interests, skills, and experience. Roles are diverse and include helping

with activities or in cafes, visiting people in their own homes to support them to remain independent (Support at Home after Hospital), providing information to callers about services and support available across Sussex as well as providing administrative support and gardening within our centres. Volunteers also play a crucial role in supporting many fundraising events.

We undertook our second annual Volunteer Survey in 2023. The survey was introduced in the previous year to get feedback directly from our volunteers to inform them of their training and support needs as well as supporting future recruitment. Over 97% of volunteers who responded stated they found volunteering at AUKWSBH meaningful and 90% felt valued and respected when they volunteered. Across the year the volunteer team have held numerous surgeries and celebrated National Volunteer week to say thank you to those who have supported us.

The value of volunteer hours this year was more than £374,088 and their invaluable support allows AUKWSBH to continue to deliver great services across its area. The charity remains incredibly grateful for everything they do.

Investment policy
AUKWSBH have the power to invest as contained in its governing document.

At present, AUKWSBH holds only small investments, which include a very small shareholding in National Grid and in its subsidiary Age UK West Sussex Enterprises Limited. Responsibility for sanctioning and approving investments lies with the Trustees who will seek professional advice in these matters if they consider it appropriate. Such proposals will be prepared by the Head of Finance in liaison with the CEO and Executive Lead Team with appropriate professional advice.

The broad investment policy is:

- Investments should be made to strike a balance between a good return on investment and security;
- To re-invest investment income;
- To review investments annually;
- To consider ethical factors only insofar as these reflect the charitable objects of AUKWSBH and are consistent with charity law; and
- To ensure that an appropriate level of accessible funds is maintained.

In addition, procedures should ensure that all records of investments are held in a secure place, that statements of investments are available for inspection by Trustees at finance sub-committee meetings if requested and that controls are in place to ensure that all investment income is received on a timely basis.

ACHIEVEMENTS AND PERFORMANCE

AUKWSBH provides high level advocacy and influencing to ensure the needs of older people are respected and understood regionally. The Chief Executive, Helen Rice, presently is a board member of the Health and Wellbeing Board, the Safeguarding Board, the Adult Social Care Sounding Board and is a Governor for University Hospitals Sussex. Helen is also part of the Community Solutions Consortium and the Sussex Alliance working to influence the new Integrated Care System.

Jo Clarke, Deputy CEO is the VCS (Voluntary and Community Sector) representative in Brighton for Older People and Commissioning.

Our 2023/2024 objectives that we have been delivering against the strategic plan are included in the table below:

Key Project	Activity	Key Outcomes
Home Wellbeing Service - Extra Care/Home Care Services	Prepare options analysis and business case to establish new services. Successfully tendered for CLW August 2023, using as test bed for further work. Development of discharge services. Review of opportunities to grow wider services in this area	• Enhanced service offer • Increased access to services • Increased reach
Website SP Our Operations	AUK National project to improve website functionality. Spec and build new interactive website to meet growing older community's needs.	• Increased reach • Create community for professional and clients • Improved customer journey • Completed November 23
Brighton Strategy SP Our Services	Develop strategic plan for Brighton and positioning as the older people's charity in the city.	• Clear focus and priorities for B&H • Brighton Property Options Paper and direction • Working with and developing excellent local relationships and partnerships
IT & Systems SP Our Organisation	Completion of review of administration, FPOC and systems and launch of new Telephone System and ongoing IT training for all staff and volunteers. Review completed by end August	• Improved and hybrid telephony system • Improved metrics • Improved call handling and access to services – improved customer journey • Cost Savings
Membership/ Loyalty Programme SP Our Finances	Review, design and roll out a new Membership Programme. Review & design completed by Dec-24 First phase of roll out by Mar-24	• Refreshed membership/ loyalty scheme and increased access to services • Preliminary work complete and remaining work is being taken forward to 2024-25 priority

Social Prescribing Strategy for WSBH SP Our Services	Establish SP strategy to include core service offer and alignment of processes/service improvements. Contracts clear from April 2024, however only for a year and still uncertainty over future sustainable arrangements (because of ICT, NHS and General Election).	• Informed strategy to support tenders • Increased connectivity and processes including data capture. • Enhanced customer journey between and with other services • Increased reach • Awaiting information from Commissioners from 24/25

The headline stats below show how many clients have been using our services in total between April 2023 to March 2024:

- **Total clients accessing: 15,038**
- **Total unique clients direct to AUKWSBH:** 12,784
- **Total number of referrals:** 12,161
- **Total number of contacts:** 121,558
- **Total amount of benefits raised:** £4,518,384
- **Total clients accessing through partners:** 2,254
- **15,038 unique individuals provided with support across West Sussex, Brighton & Hove**

The total amount of benefits raised for our clients by our Information & Advice (I&A) team of £4.5m represents an increase of 22% from the average of the prior three years (£3.7m a year). This is a particularly astounding achievement as the team's capacity has been reduced by a third at the same time as cases are becoming more complex and thresholds to access statutory services are increasing.

We have included the stats of clients who have been served by our partner organisations in our headline figures. These partners are West Sussex Mind, Age UK East Grinstead, Community Transport Sussex and Royal Voluntary Service.

Principal sources of funds

The principal funding sources for the charity are currently by way of contract income and grants from various bodies including West Sussex County Council, Arun District Council, Mid Sussex District Council, Horsham District Council and Crawley Borough Council. We have also received NHS ICS funding through locality and Pan-Sussex, the income from these sources, which amounts to 56.9% of our total income, underpins a major proportion of the work that we do to meet our charitable objectives. This is a reduction of 8.1% on last year.

Fundraising

We appointed two graduate interns on a 1-year contract through the Charity Works scheme in Nov 22. They both departed after the year was completed but a further intern was recruited in Nov 23. This has enabled us to increase our grant submissions again this year. We also recognize that as our organization grows the landscape changes in the funds potentially available to us. For this reason, we are seeking to employ a Fundraising Manager in 2024 to reshape our Fundraising Strategy and take this forward.

A total of 85 Application were submitted in 2023-24 of which 26 were successful.

FINANCIAL REVIEW

The consolidated results of the charity and its subsidiary are set out in the Statement of Financial Activities. The total consolidated funds held at the balance sheet are £2,869,565 which consist of £121,132 held in restricted funds, £673,567 in designated funds and £2,074,866 held in general unrestricted funds. Designated Funds have significantly increased this year largely due to a legacy being received that was unknown, amounting to £450,000. The charity's net movement in funds for the year was therefore a surplus of £582,511 which was attributed largely to the increased legacy income.

RESERVES POLICY

The process of holding reserves is an essential part of good financial management practice. Trustees are, however, required to justify their legal power to hold reserves.

Because of the vulnerability of our client group and the nature of the services we offer, the Trustees of AUKWSBH have determined that there is a need to secure the organisation's viability beyond the immediate future to provide reliable services and funding over the longer term and to be able to absorb downturns in income.

A formula to determine the level of reserves should include:

- costs of staff redundancies;
- contractual relationships e.g., leases;
- working capital requirements;
- any outstanding net liabilities;
- insurance costs - public liability, employer's liability, contents, and buildings; and
- financing planned investments.

The level of reserves required will be adjusted annually during budget setting to consider the above formula.

Responsibility for approving the annual assessment is vested with the Trustees, assisted, if appropriate, by professional advisers. The CEO and Head of Finance prepares a report for a meeting of the Trustees every year and make such recommendations for adjusting the reserves as appropriate.

Free reserves on 31 March 2024 were £750,830 (2023: £600,887). The charity defines free reserves as unrestricted funds which have not been earmarked and may be used to further the charity's objectives. This almost covers the target reserves level which the Trustees have set of £850,000.

GOING CONCERN

As part of the annual budget process the Trustees have undertaken a thorough review of the year ahead and approved an eighteen-month cashflow projection. This has given them a reasonable expectation that the Company has adequate resources to continue in operational existence for the near future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place or specific actions agreed to manage these major risks. A risk register is updated every month for all risks and reviewed at each Board meeting.

A key risk that the organisation faces is the one shared with many others – that of the recovery from the legacy impact of the Covid 19 pandemic and Cost of Living crisis. With reduced customer confidence, recruitment challenges and supply chain challenges and price rises, our income generated has been reduced. To mitigate this, we continue to seek high quality feedback from customers, market our services widely, strive to diversify our income with fundraising initiatives and have adapted our operating model to become a more agile service provider.

AUDITORS

During the year, the TC Group was chosen to act as the independent auditor to the organisation.

STATEMENT OF DISCLOSURE TO AUDITOR

As far as each person who was a Trustee at the date of approving this report are aware, there is no relevant audit information of which the group's auditor is unaware. Additionally, the trustees individually have taken all the necessary steps that they ought to have taken as directors to make themselves aware of all relevant audit information and to establish that the group's auditor is aware of that information.

This report was approved by the Trustees on and signed on their behalf, by:

John Dixon
Trustee

Date: 26.09.2024

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of Age UK West Sussex, Brighton and Hove for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Trustees' to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that year.

In preparing these accounts, the Trustees are required to:

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

Opinion

We have audited the financial statements of Age UK West Sussex, Brighton and Hove ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Charity 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 charity's and group'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and group and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the director's report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, 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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the group's operations, the control environment and business performance, including the key drivers for management's remuneration;

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Stanards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors

Office: Sussex

Dated: 29th October 2024

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2024	Total 2023
INCOME FROM:		£	£	£	£	£
Donations and legacies	3	**273,479**	**450,000**	**103,265**	**826,744**	296,565
Charitable activities	4	**4,009,446**	**-**	**169,576**	**4,179,022**	4,098,777
Investments	5	**19,426**	**-**	**-**	**19,426**	4,157
Total income		**4,302,351**	**450,000**	**272,841**	**5,025,192**	4,399,499
EXPENDITURE ON:	6					
Raising funds		**327**	**-**	**-**	**327**	1,159
Charitable activities		**4,186,591**	**24,117**	**231,646**	**4,442,354**	4,800,992
Total expenditure		**4,186,918**	**24,117**	**231,646**	**4,442,681**	4,802,151
Net income/(expenditure)		**115,433**	**425,883**	**41,195**	**582,511**	(402,652)
Transfers	16	**(24,117)**	**24,117**	**-**	**-**	-
Net movement in funds		**91,316**	**450,000**	**41,195**	**582,511**	(402,652)
Reconciliation of funds						
Total funds brought forward		**1,983,550**	**223,567**	**79,937**	**2,287,054**	2,689,706
Total funds carried forward		**2,074,866**	**673,567**	**121,132**	**2,869,565**	2,287,054

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 33 form part of these financial statements.

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	11		**1,324,036**		1,382,663
Investments	12		**2,883**		2,884
			1,326,919		1,385,547
CURRENT ASSETS					
Stocks	13	**2,885**		4,648	
Debtors	14	**872,949**		595,710	
Cash at bank and in hand		**1,088,155**		686,172	
		1,963,989		1,286,530	
CURRENT LIABILITIES					
Creditors due within one year	15	**(421,343)**		(385,023)	
NET CURRENT ASSETS			**1,542,646**		901,507
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,869,565**		2,287,054
TOTAL NET ASSETS			**2,869,565**		2,287,054
GROUP FUNDS	16				
Restricted funds			**121,132**		79,937
Unrestricted Designated funds			**673,567**		223,567
Unrestricted General funds			**2,074,866**		1,983,550
			2,869,565		2,287,054

The financial statements were approved and authorised by the Board of Trustees on 26.09.2024 and signed on their behalf by:

.....

John Dixon

Company Number – 04146487

The notes on pages 17 to 33 form part of these financial statements

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CHARITY BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	11		**1,324,036**		1,382,663
Investments	12		**2,884**		2,885
			1,326,920		1,385,548
CURRENT ASSETS					
Stocks	13	**2,885**		4,648	
Debtors	14	**874,857**		595,710	
Cash at bank and in hand		**1,078,051**		677,976	
		1,955,793		1,278,334	
Creditors due within one year	15	**(417,761)**		(381,441)	
NET CURRENT ASSETS			**1,538,032**		896,893
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,864,952**		2,282,441
TOTAL NET ASSETS			**2,864,952**		2,282,441
CHARITY FUNDS	16				
Restricted funds			**121,132**		79,937
Unrestricted Designated funds			**673,567**		223,567
Unrestricted General funds			**2,070,253**		1,978,937
			2,864,952		2,282,441

The financial statements were approved and authorised by the Board of Trustees on 26.09.2024 and signed on their behalf by:

.....

John Dixon

Company Number – 04146487

The notes on pages 17 to 33 form part of these financial statements

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED CASH FLOW

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	18	**407,699**	(191,496)
Cash flows from investing activities			
Dividends, interest and rents from investments		**19,426**	4,157
Purchase of tangible fixed assets	11	**(25,143)**	(100,150)
Net cash used in investing activities		**(5,717)**	(95,993)
Change in cash and cash equivalents in the year		**401,982**	(287,489)
Cash and cash equivalents at the beginning of the year		**686,172**	973,661
Cash and cash equivalents at the end of the year		**1,088,154**	686,172

The notes on pages 17 to 33 form part of these financial statements

1 STATUTORY INFORMATION

Age UK West Sussex, Brighton and Hove is a company limited by guarantee. The members of the company are the Trustees named on the legal and admin information page. In the event of the charity being wound up, the liability in respect of the guarantee is limited.

2 ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Charities SORP (FRS102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Age UK West Sussex, Brighton and Hove meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. In arriving at this conclusion, the trustees have taken into account the ongoing economic uncertainty on its activities and finances. Thus the trustees continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the consolidated statement of financial activities on an accruals basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Income (continued)

Gifts in kind donated for distribution are included at valuation and recognised as income where they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spend, and depreciation charges allocated on the portion of asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and included costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible assets are treated as deferred income and released to the consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible asset into its intended working condition should be included in the measurement of cost.

2 ACCOUNTING POLICIES (continued)

2.7 Tangible fixed assets and depreciation (continued)

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	Nil
Office equipment	25% reducing balance

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost included all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand include cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2 ACCOUNTING POLICIES (continued)

2.13 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.15 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

The Group also operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2024.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against such funds are charged against the specific fund. The aim and use of each restricted fund is set in the notes to the financial statements.

3 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£	£
General donations	22,165	-	1,500	23,665	21,145
Fundraising	45,578	-	52,595	98,173	55,107
Legacies	104,701	450,000	-	554,701	126,845
Grants	97,969	-	47,995	145,964	89,507
Other income	3,066	-	1,175	4,241	3,961
	273,479	450,000	103,265	826,744	295,565
Total 2023	196,459	-	100,106	296,565	

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Charitable activities	4,009,446	169,576	4,179,022	4,098,777
	4,009,446	169,576	4,179,022	4,098,777
Total 2023	3,811,050	287,727	4,098,777	

5 INVESTMENT INCOME

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Interest received	19,426	-	19,426	4,157

6 EXPENDITURE

	Staff costs 2024	Depreciation 2024	Other costs 2024	Total funds 2024	Total funds 2023
	£	£	£	£	£
Raising funds	-	-	327	327	1,159
Charitable activities	2,945,247	79,582	1,417,526	4,442,355	4,800,992
Total expenditure	2,945,247	79,582	1,417,853	4,442,682	4,802,151

	Direct activities 2024	Support costs 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Direct costs of charitable activities – see note 7	4,401,467	40,888	4,442,355	4,800,992
	4,401,467	40,888	4,442,355	4,800,992
Total 2023	4,743,475	57,517	4,800,992	

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct activities 2024	Direct activities 2023
	£	£
Staff costs	**2,945,247**	3,117,785
Activity centre catering and other costs	**228,721**	276,647
Travel costs and mileage	**77,986**	75,698
Agency and consultancy	**84,126**	98,982
Other costs	**57,576**	42,128
Conferences and meetings	**4,808**	3,574
Office and computer costs	**60,675**	70,830
Activity centre overheads	**427,962**	412,424
Payments to partners	**434,784**	557,289
Depreciation	**79,582**	88,118
	4,401,467	4,743,475

	Support costs 2024	Support costs 2023
	£	£
Support costs including Governance costs		
Staff welfare costs	**4,463**	13,816
Professional fees	**36,425**	43,701
	40,888	57,517

8 AUDITOR'S REMUNERATION

	Total 2024	Total 2023
	£	£
Fees payable to the Charity's current auditor for the audit	**10,525**	10,500

9 STAFF COSTS

	Group and Charity 2024	Group and Charity 2023
	£	£
Wages and salaries	**2,658,063**	2,797,147
Social security costs	**193,708**	212,138
Contribution to defined contribution pension schemes	**93,476**	97,100
Contribution to defined benefit pension schemes	**11,400**	11,400
	2,956,647	3,117,785

The average number of persons employed by the Charity during the year was as follows:

	Group and Charity 2024	Group and Charity 2023
		No
Activity centres and clubs	**40**	55
Other projects	**104**	90
Administration	**18**	15
	162	160

The number of employees' whole benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024	Group 2023
	No	No
In the band £80,001 - £90,000	**1**	1

Key management personnel comprises of the CEO and COO. The aggregate remuneration of key management personnel was £235,097 (2023: £167,133).

Total settlement agreements and associated pay in the year was £542.

10 TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023: £Nil).

During the year, expenses totalling £Nil were reimbursed or paid directly to Trustees (2023: £Nil).

11 TANGIBLE FIXED ASSETS

Group and Charity

	Freehold property	Office equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2023	1,308,928	421,687	**1,730,615**
Additions	-	25,143	**25,143**
Disposals	-	(1,212)	**(1,212)**
At 31 March 2024	**1,308,928**	**445,618**	**1,754,546**
Depreciation			
At 1 April 2023	52,446	295,506	**347,952**
Charge for the year	26,596	57,022	**83,618**
Disposals	-	(1,060)	**(1,060)**
At 31 March 2024	**79,042**	**351,468**	**430,510**
Net book value			
At 31 March 2024	**1,229,886**	**94,150**	**1,324,036**
At 31 March 2023	1,256,482	126,181	1,382,663

Land and buildings with a carrying value of £1.3 million were revalued in the accounts on 18 June 2019 by Stiles Harold Williams, independent valuers not connected with the charity on the basis of market value. The trustees are not aware of any material changes in the value since this valuation.

12 FIXED ASSET INVESMENTS

Group

	Listed investments	Total
	£	£
Cost or valuation		
At 1 April 2023	2,884	**2,884**
At 31 March 2024	**2,884**	**2,884**
Net book value		
At 31 March 2024	**2,884**	**2,884**
At 31 March 2023	2,884	2,884

12 FIXED ASSET INVESTMENTS (CONTINUED)

Charity	Investments in subsidiary	Listed investments	Total
	£	£	£
Cost or valuation			
At 1 April 2023	1	2,884	2,885
At 31 March 2024	**1**	**2,884**	**2,885**
Net book value			
At 31 March 2024	**1**	**2,884**	**2,885**
At 31 March 2023	1	2,884	2,885

Principal subsidiaries
The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Age UK West Sussex Enterprises Limited	03618876	29-31 Prestonville Road, Brighton, England, BN1 3TJ	Dormant – no trade in the year

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

13 STOCKS

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	£	£
Finished goods and goods for resale	**2,885**	4,648	**2,885**	4,648
	2,885	4,648	**2,885**	4,648

14 DEBTORS

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Due within one year				
Trade debtors	**335,692**	443,207	**335,692**	443,207
Prepayments and accrued income	**537,257**	152,503	**539,165**	152,503
	872,949	595,710	**874,857**	595,710

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2024	2023	**2024**	2023
	£	£	**£**	£
Trade creditors	**121,942**	85,334	**121,942**	85,334
Amounts owed to group undertakings	**-**	-	**-**	1
Other taxation and social security	**69,730**	127,913	**69,760**	127,943
Other creditors	**17,339**	7,018	**13,724**	3,403
Accruals and deferred income	**212,332**	164,758	**212,334**	164,760
	421,343	385,023	**417,760**	381,441

16 STATEMENT OF FUNDS - CONSOLIDATED

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
Unrestricted general funds	£	£	£	£	£
General funds	1,978,937	4,302,351	(4,186,918)	(24,117)	**2,070,253**
Reserves	4,613	-	-	-	**4,613**
	1,983,550	**4,302,351**	**(4,186,918)**	**(24,117)**	**2,074,866**
Unrestricted designated funds					
Our Customers	57,502	450,000	(8,682)	8,682	**507,502**
Our Services	54,000	-	-	-	**54,000**
Our People	47,150	-	(11,400)	11,400	**47,150**
Our Operations	30,000	-	(4,035)	4,035	**30,000**
Our Organisation	34,915	-	-	-	**34,915**
	223,567	**450,000**	**(24,117)**	**24,117**	**673,567**
Restricted funds					
Broadbridge Heath Village Agent	-	12,000	(12,000)	-	-
Welfare donations	8,188	-	(406)	-	**7,782**
Active Sussex PA	-	2,265	(2,265)	-	-
Arun activity centre and clubs	14,118	-	(14,118)	-	-
Bereavement support	234	24,500	(24,734)	-	-
Chichester activities	-	5,000	(5,000)	-	-
Cake and Connect	-	2,500	(192)	-	**2,308**
B&H dementia services	-	47,557	(13,162)	-	**34,395**
Dementia Extra care	533	-	(533)	-	-
Dementia Sunshine Seniors Activity Money	-	4,498	(407)	-	**4,091**
Digital Champions	1,363	39,404	(40,767)	-	-
Ernest Kleinwort Mid Sussex & Crawley	4,000	-	(4,000)	-	-
Christ's Hospital fund	11,371	(460)	(3,070)	-	**7,841**
Community Neighbours	-	3,333	(1,614)	-	**1,719**
Crawley Borough Council	-	25,000	(25,000)	-	-
Falls prevention	-	6,351	(6,351)	-	-
Horsham district	-	55,000	(55,000)	-	-
Household support fund	-	8,000	(2,504)	-	**5,496**
One Family Christmas Activities	-	2,000	(2,000)	-	-
Peter Harrison Foundation	-	15,000	(6,250)	-	**8,750**
Laburnam Centre refit	40,130	-	-	-	**40,130**
Maidenbower	-	595	(322)	-	**273**
ScrewFix Fund	-	5,000	-	-	**5,000**
Sports England	-	6,764	(3,417)	-	**3,347**
The Hope Keith Trust	-	8,534	(8,534)	-	-
	79,937	**272,841**	**(231,646)**	**-**	**121,132**
Total funds	**2,287,054**	**5,025,192**	**(4,442,681)**	**-**	**2,869,565**

16 STATEMENT OF FUNDS – CONSOLIDATED (CONTINUED)

DESIGNATED FUNDS

Our designated funds are funds required for our future investment and link directly to our 5 year Strategic Plan. We operate the following Funds:

- **Our Customers**: To develop and maintain a broad and deep understanding of our customers, developing clear and informed insights into their needs, expectations and aspirations.
- **Our Services**: Join up our services to facilitate positive customer journeys and care pathways that enable our customers to successfully achieve the positive outcomes they wish.
- **Our People**: To create a diverse, inclusive and enabling culture where staff, volunteers and trustees feel welcomed, valued and can thrive.
- **Our Operations**: To put local work at the heart of our business, developing and participating in local networks, teams and services, tailored to the needs and resources within distinct localities.
- **Our Organisation**: To develop and promote our profile, reputation and brand as one organisation, with a single mission and vision.

RESTRICTED FUNDS

Broadbridge Heath Parish Council and the Hope Keith Trust funded our **Village Agents** and rural outreach workers who supported local groups and clubs, helping set up new ones and providing a friendly face, assisting those in rural communities with advice and practical help.

Our **Welfare Donations** and **Christ's Hospital** projects are hardship funds which older people can access to help with among other things payment of their bills, purchase of white goods or food vouchers.

Our Localities Team provide fun, engaging, stimulating social and physical activities and projects in our buildings and in the local community to encourage older people to be active and reduce social isolation and loneliness. These projects were partly funded by several restricted funds from **Arun** District Council, **Chichester** District Council, Mid Sussex (**Burgess Hill** and **Haywards Heath**) District Council, **Crawley** Borough Council, **Horsham** District Council, **Crawley Golf Club**, Age UK national (**Tackling Inequalities** fund) and the Rangoonwala Foundation helped support our catering offering.

Our **Walking Football** programme which took place in Worthing, Arun, Arundel and Portslade (women only) was funded by Age UK national and Active Sussex who also funded the expansion in participation of our **Selsey Fitness Classes**.

Our **Laburnam Centre** in Bognor Regis is having a planned refit including the inclusion of changing rooms for the gym facility which has been funded by the Garfield Weston Foundation. Preliminary work has started and this is expected to be completed in FY 24/25.

The **Prevention Assessment Team community workers** provided triage and low-level interventions and support, including information and signposting to services to support and prevent clients from entering crisis.

Our **Help at Home** funds helped support our service which provides shopping, cleaning, and gardening for older people to enable them to maintain their independence.

Our Dementia clubs which provided support to carers and the cared for, offering a range of stimulating activities for those with dementia were partly funded from the following funds **West Sussex county council – Short break contract, Francine Trust Ltd, Albert Gubey and Brighton District Nursing association.**

16. STATEMENT OF FUNDS – CONSOLIDATED (CONTINUED)

Active Sussex PA funded NHS Physical Activity & Digital Weight Management program, which ran for 26 weeks.

Cake and Connect is a grant to support cake and connect groups in the Chichester area.

Community Neighbours is a PHP grant for our Brighton project.

Dementia Sunshine Seniors activity money is a WSCC grant towards the running of the new group in Crawley.

Maidenbower is a fundraising donation specified for this group in the Crawley area.

Peter Harrison Foundation is a grant to support salaries to carry out personal assessments in the gym.

ScrewFix fund is a grant to support the refit of the staff kitchen at the Laburnum Centre due to be completed 24/25.

Sports England is a lottery money grant for the gym.

The Hope Keith Trust Village agent grant is a grant towards a village agent in Horsham.

Winter Warmer Program (Age UK national) grants helped support older people during the period of low winter temperatures, suppling them with a heater.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds – current period

	Unrestricted funds 2024	**Designated funds 2024**	**Restricted funds 2024**	**Total funds 2024**
	£	**£**	**£**	**£**
Tangible fixed assets	**1,324,036**	**-**	**-**	**1,324,036**
Fixed asset investments	**2,883**	**-**	**-**	**2,883**
Current assets	**1,169,290**	**673,567**	**121,132**	**1,963,989**
Creditors due within one year	**(421,343)**	**-**	**-**	**(421,343)**
	2,074,866	**673,567**	**121,132**	**2,869,565**

Analysis of net assets between funds – prior period

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£
Tangible fixed assets	1,382,663	-	-	1,382,663
Fixed asset investments	2,884	-	-	2,884
Current assets	983,026	223,567	79,937	1,286,530
Creditors due within one year	(385,023)	-	-	(385,023)
	1,983,550	223,567	79,937	2,287,054

18 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2024 £	Group 2023 £
Net income/expenditure for the period (as per SoFA)	**582,511**	(402,652)
Adjustments for:		
Depreciation charges	**83,618**	88,118
Profits/(losses) on disposal of fixed assets	**152**	-
Dividends, interest and rents	**(19,426)**	(4,157)
(Increase) / decrease in stocks	**1,763**	(3,465)
(Increase) / decrease in debtors	**(277,239)**	370,828
Increase / (decrease) in creditors	**36,320**	(240,168)
Net cash provided by/(used in) operating activities	**407,699**	(191,496)

19 ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2024 £	Group 2023 £
Cash in hand	**407,699**	686,172
Total cash and cash equivalents	**407,699**	682,172

20 ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	**686,172**	**401,081**	**1,088,154**
Bank overdrafts repayable on demand	**(901)**	**901**	**-**
	685,271	**401,982**	**1,088,155**

21 CONTROLLING PARTY

The charitable company is controlled by the Board of Trustees, who are also directors under company law.

22 OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	**8,410**	19,988
Between two and five years	**23,228**	22,800
Over five years	**72,793**	80,414
	104,432	123,202

23 PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund.

The pension cost charge represents contributions payable by the group to the fund and amounted to £93,476 (2023 - £97,100). Contributions amounting to £Nil (2023 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

The group also operates a defined benefit pension scheme. The disclosures below are provided in respect of the Age Concern Section of the Age UK Retirement Benefits Scheme (the 'Scheme').

The level of benefits provided by the Scheme depends on a member's length of service and their salary at their date of leaving the Scheme. This section of the Scheme closed to future employees on 30 November 2008.

A full actuarial valuation of the Scheme was carried out as at 31 March 2019 and the results of this valuation have been updated to 31 March 2024 by a qualified independent actuary.

The present value of the defined benefit obligation was measured using the Projected Unit Method.

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2024	2023
	%	%
Discount rate for scheme liabilities	**4.90**	4.85
Expected rate of salary increases	**N/A**	N/A
RPI inflation assumption	**3.20**	3.25
CPI inflation assumption	**2.40**	2.45

	2024	2023
Mortality rates (in years)	Years	Years
- For a male aged 65 now	**21.7**	21.8
- At 65 for a male aged 45 now	**23.6**	23.1
- For a female aged 65 now	**23.0**	23.8
- At 65 for a female aged 45 now	**25.1**	25.2

23 PENSION COMMITMENTS (CONTINUED)

The Group's share of the assets in the Scheme was:

	2024 £ '000	2023 £ '000
Equities	51	32
Diversified growth fund	18	17
Property	47	46
Cash and other liquid assets	12	11
Matching assets/bonds	226	248
	354	354

The current service cost in the year £11,400 (2023 - £11,400).

	2024 £ '000	2023 £ '000
Fair value of plan assets	354	354
Present value of funded liabilities	(335)	(332)
Surplus / (deficit)	19	22
Deficits only recognised in the SoFA	-	-

As the pension scheme is in surplus, the previous provision recorded in the financial statements has been released.

Age UK West Sussex, Brighton & Hove

England & Wales - Charity number 1086323

Accounts

Registered Company number: 04146487 (England and Wales)

Registered Charity number: 1086323

CONSOLIDATED FINANCIAL STATEMENTS
FOR
AGE UK WEST SUSSEX, BRIGHTON AND HOVE
(LIMITED BY GUARANTEE)
FOR THE YEAR END 31 MARCH 2023

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Dixon Paul Allen Linda Dyos Caroline Instance Sam Jones Philip Lansberry Amanda Latham Maureen Vallon Peter Worster
Secretary	Helen Rice
Charity Number	1086323
Company Number	04146487
Registered Office & Principal Address	29-31 Prestonville Road Brighton BN1 3TJ
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank Plc 10 East Street Chichester West Sussex PO19 1HJ

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' Report (Incorporating Directors Report)	1
Statement of Trustees' Responsibilities	8
Report of the Independent Auditors	9
Consolidated Statement of Financial Activities	13
Consolidated Balance Sheet	14
Charity Balance Sheet	15
Consolidated Cash Flow Statement	16
Notes to the Financial Statements	17

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCORPORATING THE DIRECTORS REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees (who also act as Directors for Companies Act purposes) present their annual report together with the audited financial statements of Age UK West Sussex, Brighton and Hove for the year to 31 March 2023. The Trustees confirm that the Annual report and financial statements of the charitable company and group comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Age UK West Sussex, Brighton and Hove is a charitable company limited by guarantee, incorporated in England and Wales on 23 January 2001 and registered with the Charity Commission on 26 April 2001. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1. The governing document of the organisation is its Articles of Association.

The charity is established to:

- To promote and develop services for older people in any manner which now or hereafter may be deemed by law to be charitable in and round West Sussex or such other areas as the trustees shall determine from time to time (for the avoidance of doubt this shall include the areas of Portslade, Brighton and Hove) (hereinafter called "the area of benefit").

- To provide or assist in the provision of facilities in the interest of social welfare for recreation, community participation or other leisure time occupation of individuals who have use of such facilities by reason of their age, infirmity or disability, financial hardship, or social circumstances with the object of improving conditions of life in the community at large.

The management of the group and the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

Directors of the group and charity are appointed following proposal and seconding by the Board of Trustees at the full Annual General Meeting. Board members may also be co-opted during the year. The Trustees of the charity are responsible for the overall strategic direction and control of the charity and receive reports and recommendations from the directors and the operational leadership team. The Trustees delegate day to day management of the charity to Helen Rice who is Chief Executive Officer (CEO) and Company Secretary.

As far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. The charity is a member of an Association of over 130 independent charities in England that share a commitment to making life fulfilling, enjoyable and productive for all people in later life. The charity has a close relationship with the County Council, borough and district councils, and statutory health bodies together with other voluntary organisations both nationally and throughout West Sussex, Brighton and Hove. These close links have proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

All serving Trustees are familiar with the practical work of the charity. Potential new Trustees, who are selected for their strengths and the diversity that they will be able to bring to the Board, are invited and encouraged to spend some time at our head office, and if possible, at our other bases of activity and outreach locations, to familiarise themselves with the charity and the context within which it operates. New Trustees will be made fully aware of:

- The obligations of Trustees.
- The eligibility of Trustees.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- The current financial position, including a copy of the latest published accounts.

- The strategies, plans and objectives; and
- The Charity Commission's role and the publications that can be obtained there, such as their guide 'The Essential Trustee.'

The Trustees set the level of remuneration of the CEO and other members of the Executive Leadership Team (ELT). This is normally done at an annual review each December for implementation in the following April. In making their decisions, the Chair and other Board members review and benchmark the salary in equivalent local charities and in the statutory sector we work within.

PUBLIC BENEFIT

The long-term vision and ambition of the charity is an area in which everyone can love later life. Our mission is to respond to the needs of local older people, working in partnership with them and others, to provide activities and quality services that influence, and enable choice, independence, and wellbeing.

In setting objectives and planning for activities, the Trustees have given consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

OBJECTIVES, AIMS AND ACTIVITIES

The charity's aim is to improve later life, helping older people to remain healthy, stay independent, be informed, and get connected. It offers information, advice, and services, while social clubs and centers offer activities for fun, friendship, and fitness.

Age UK West Sussex, Brighton and Hove (hereinafter AUKWSBH) has supported older people through another challenging year where Covid-19's impact was replaced with a global Cost of Living crisis which has significantly affected the finances of older people and continues to affect their mental and physical health, contributing to loneliness, frailty, and depression.

The Cost-of-Living crisis has also significantly affected the Charity's own finances and severely impacted on the Charity's ability to generate income as well as recruit and retain staff. Despite these challenges, throughout 2022-23 the team continued to work tirelessly to be there for older people, whatever they were facing. AUKWSBH supported more than 13,300 clients throughout the year, an increase of 32% since 2020-21.

Increasingly, a growing area of our work is around delivering and working with partners on preventative services. As the NHS crisis continued to deepen in 2022-23 our staff and teams continued to deliver the pilot Home Wellbeing Service even though the pilot had ended; we partnered with the Red Cross to deliver seasonal surge support and continued to work with the NHS to support people from being readmitted to hospital as well as settling them back home.

Grant making

Through its grant-giving, AUKWSBH supports its donor partners in delivering their key objectives as outlined in their funding criteria. AUKWSBH's grant programme is funded by the government, external trusts, and foundations and sometimes from its own income. Each application received for grant aid is rigorously assessed according to the specific eligibility criteria.

Volunteers

Volunteers are the lifeblood of AUKWSBH. Without them, the charity could not deliver its extensive range of existing services or develop new ones. The charity has seen a reduction in the number of active volunteers with just over 250 volunteers donating their time, however their efforts equate to over 46,800 hours of donated time throughout the year. An increase of 5.2% on the previous year.

Volunteers are matched to roles based on their interests, skills, and experience. Roles are diverse and include helping with activities or in kitchens, visiting people in their own homes (Support at Home after Hospital), telephone

befriending, providing administrative support and gardening within our centers. Volunteers also play a crucial role in supporting many fundraising events.

In 2022 the volunteer team undertook its first volunteer survey to capture intelligence from our active volunteer and to inform training and support needs as well as aid future recruitment. Across the year the volunteer team have held surgeries and celebrated National Volunteer week saying thank you to those who have supported us.

The value of volunteer hours this year was more than £463,320 and their invaluable support allows AUKWSBH to continue to deliver great services across its area. The charity is incredibly grateful for everything they do.

Investment policy
AUKWSBH have the power to invest as contained in its governing document.

At present, AUKWSBH holds only small investments, which include a very small shareholding in National Grid and in its subsidiary Age UK West Sussex Enterprises Limited. Responsibility for sanctioning and approving investments lies with the Trustees who will seek professional advice in these matters if they consider it appropriate. Such proposals will be prepared by the Head of Finance in liaison with the CEO and Chief Operating Officer with appropriate professional advice.

The broad investment policy is:

- Investments should be made to strike a balance between a good return on investment and security;
- To re-invest investment income;
- To review investments annually;
- To consider ethical factors only insofar as these reflect the charitable objects of Age UK West Sussex, Brighton and Hove, and are consistent with charity law; and
- To ensure that an appropriate level of accessible funds is maintained.

In addition, procedures should ensure that all records of investments are held in a secure place, that statements of investments are available for inspection by Trustees at finance sub-committee meetings if requested and that controls are in place to ensure that all investment income is received on a timely basis.

ACHIEVEMENTS AND PERFORMANCE
This year, AUKWSBH supported more than 13,300 older people from the most frail and vulnerable, to those who just wanted to boost their social life. The Information & Advice team alone were there for over 3,900 people when they had queries on a vast range of subjects, many which were complex or challenging. The team were able to help older people access just under £4 million in unclaimed benefits or cost of living grants, in 2022-23 our support provided a lifeline and often made a dramatic difference to client's quality of life.

The Help at Home service supported over 2,000 people, enabling many to stay independent in their own homes for longer. Over 1,100 were helped by Hospital Services ensuring they had someone to turn to after an accident or serious illness.

AUKWSBH provides high level advocacy and influencing to ensure the needs of older people are respected and understood regionally. The Chief Executive, Helen Rice presently is a board member of the Health and Wellbeing Board, the Safeguarding Board, the Adult Social Care Sounding Board and is a Governor for University Hospitals Sussex. Helen also is part of the Community Solutions Consortium and the Sussex Alliance working to influence the new Integrated Care System.

Jo Clarke, Director of Partnerships and Localities is the VCS (Voluntary and Community Sector) representative in Brighton for Older People and Commissioning.

The main challenges for AUKWSBH are managing costs and maintaining service delivery impacted by the Cost-of-Living

crisis. We continue to have ongoing challenges around recruitment and retention of staff. Recruitment, particularly in social care roles, is proving difficult sector-wide including at AUKWSBH. The charity continues to do all it can to mitigate this and attract talented and empathetic employees to join its dedicated team.

The year has seen a marked increase in clients supported compared the previous year where our client group were facing social anxiety, post pandemic mobility issues and afraid to return to our services and activities, however managing the increase in demand for our services is a constant challenge. In the last quarter of the budget year AUKWSBH had to take and make some tough decisions to restructure and reduce costs, to reduce losses and establish a balanced budget for the year ahead.

Everyone at AUKWSBH is committed to helping older people love later life. While that is not always possible, the team always strives to make a positive difference to clients' lives, making later life easier and happier for as many people as possible.

AUKWSBH's key organisational priorities for 2022-23 were:

1) **Refocus on our strategic position in Brighton** to ensure we have the biggest impact on older people's lives, are the leading older peoples' charity to seek support from and develop sustainable income streams to support this work across the city. To this end, the team in Brighton secured AUK National funding for a pilot bereavement service which has received AUK national acclaim, and further funding to launch a 'let's get digital' programme across the city in 2022. The Information and Advice Service re-established a monthly surgery and we refocused our buildings as hirable space to cover costs and locate services in the community.

   We also made the decision to move our registered address to our Brighton building (owned by the charity) following a review of our premises strategy and held our annual staff day at the Amex Stadium to cement our presence in the city.

   Whilst notice was served in December on the information and advice contract, we delivered for Impact Initiatives under the Ageing Well partnership, this decision fuelled the charity's desire even further to ensure we continue to lobby and serve the older people of Brighton to the best of our ability.

2) **Begin our journey to sustainability both economically and environmentally.** We prepared our outline strategy to drive sustainability and recruited resources though the Charity Works intern programme to lead and coordinate this activity. In addition, we completed the full move to Office365 and migrated away from our traditional servers to the cloud and in Quarter 4 of the budget year 2022-23, we refocused and identified 10% efficiency savings to mitigate and ensure financial stability for implementation from 1 April 2023.

3) **Implement strategies to increase and grow our earnt income post-pandemic.** In year we monitored and further reviewed and refined our catering function, we also undertook a premises review which saw us exit Eastbrook Manor Community Centre, and open Kings Weald Community Centre in Burgess Hill.

   We continued mobilsation of WSCC contracts and completed the first full year of the new services; took on the delivery of additional Social Prescribing contracts; completed the Pilot Home Wellbeing Service evaluation report to NHS; we reviewed and amended our charitable objects to support multigenerational working. We completed research on and developed group structure options for the charity and we completed our VAT registration in June 2022.

4) **Continue the focus on being 'one organisation'** through learning and development and improved internal communications. Following the pandemic, the charity has organically moved to a flexible and hybrid model of working which has created opportunities, identified the requirements for investment in IT and our digital infrastructure but has also required an original approach to charity wide communications as staff. Our annual staff development days play a key part in our 'one organisation' approach and was held at The Amex Stadium in

Brighton in 2022 and was followed by a partners networking session to celebrate our 65th Anniversary. Additional work this year has seen the launch of our externally led bespoke Leadership Programme; design and launch of the Staff Forum and staff forum Training via ACAS and the launch of a monthly staff online seminar programme and relaunch of our induction programme.

5) **Re-focusing our activities and marketing fundraising campaigns on three key areas: Dementia, Loneliness and Frailty** highlighting our 65th Anniversary. Celebrating our 65th anniversary gave us the opportunity to refocus our fundraising campaigns and raise our profile which included a sky dive challenge, our first attendance at Brighton Pride in August and the production of three films focusing on the support the charity provides and impact this has on clients, volunteer and carers. We also launched our first tic-toc account and increased our Instagram following designed to reach a new audience.

In addition, we

- successfully tendered for the WSCC Carers Support contract over the winter months.
- continued to lobby the NHS and Public sector for support and to influence decisions though our engagement and participation on key strategic Board and networks.
- completed the year-long leadership programme designed to support, coach, and grow our leadership team.
- renewed our commitment to the Real Living Wage
- made significant progress in our digital and infrastructure strategy resulting in all staff being issued with equipment and devices to support hybrid working and flexible working out in the community, as well as focussed on the upgrading of our buildings digital infrastructure in preparation for a wholesale move to Microsoft Calls in 2023-24.

Principal sources of funds

The principal funding sources for the charity are currently by way of contract income and grants from various bodies including West Sussex County Council, Arun District Council, Mid Sussex District Council, Horsham District Council and Crawley Borough Council. We have also received NHS CCG funding from Brighton & Hove, Horsham & Mid Sussex, Regis and Chanctonbury. The income from these sources, which amounts to 65% of our total income, underpins a major proportion of the work that we do to meet our charitable objectives.

Fundraising

Because of the Cost-of-Living crisis income sources are under increased pressure and demand, all resulting in greater competition for funding and donations. To mitigate this and the impact upon the charity in December 2022 we refocused our Fundraising Strategy and appointed two graduate interns through the Charity Works scheme. This has enabled us to double our grant submissions and reinvigorate our approach following the relaunch of our fundraising pack and materials last year.

A total of 26 Application were submitted in 2022-23 of which 11 were successful.

FINANCIAL REVIEW

The consolidated results of the charity and its subsidiary are set out in the Statement of Financial Activities. The total consolidated funds held at the balance sheet are £2,287,054 (2022: £2,689,706) which consist of £79,937 (2022: £131,560) held in restricted funds, £223,567 (2022: £312,522) in designated funds and £1,983,550 (2022: £2,245,624) held in general unrestricted funds. The charity's net movement in funds for the year was therefore a deficit of £402,652 (2022: deficit of £278,375) which was attributed largely to a downturn in expected income. This was mainly made up of donations, legacies and fundraising.

RESERVES POLICY

The process of holding reserves is an essential part of good financial management practice. Trustees are, however, required to justify their legal power to hold reserves.

Because of the vulnerability of our client group and the nature of the services we offer, the Trustees of AUKWSBH have determined that there is a need to secure the organisation's viability beyond the immediate future to provide reliable services and funding over the longer term and to be able to absorb downturns in income.

A formula to determine the level of reserves should include:

- costs of staff redundancies;
- contractual relationships e.g., leases;
- working capital requirements;
- any outstanding net liabilities;
- insurance costs - public liability, employer's liability, contents, and buildings; and
- financing planned investments.

The level of reserves required will be adjusted annually during budget setting to consider the above formula.

Responsibility for approving the annual assessment is vested with the Trustees, assisted, if appropriate, by professional advisers. The CEO and Finance Director should prepare a report for a meeting of the Trustees every year and make such recommendations for adjusting the reserves as appropriate.

Free reserves on 31 March 2023 were £600,887 (2022: £874,993). The charity defines free reserves as unrestricted funds which have not been earmarked and may be used to further the charity's objectives. This does not cover the target reserves level which the Trustees have set of £850,000 and measures will be undertaken in the future to rectify this.

GOING CONCERN

As part of the annual budget process the Trustees have undertaken a thorough review of the year ahead and approved an eighteen-month cashflow projection. This has given them a reasonable expectation that the Company has adequate resources to continue in operational existence for the near future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place or specific actions agreed to manage these major risks. A risk register is updated every month for all risks and reviewed at each Board meeting.

A key risk that the organisation faces is the one shared with many others – that of the recovery from the legacy impact of the Covid 19 pandemic and Cost of Living crisis. With reduced customer confidence, recruitment challenges and supply chain challenges and price rises, our income generated has been reduced. To mitigate this, we continue to seek high quality feedback from customers, market our services widely, strive to diversify our income with fundraising initiatives and have adapted our operating model to become a more agile service provider.

STATEMENT OF DISCLOSURE TO AUDITOR

As far as each person who was a Trustee at the date of approving this report are aware, there is no relevant audit information of which the group's auditor is unaware. Additionally, the trustees individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the group's auditor is aware of that information.

This report was approved by the Trustees on and signed on their behalf, by:

John Dixon
Trustee

Date: 18 October 2023

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of Age UK West Sussex, Brighton and Hove for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Trustees' to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that year.

In preparing these accounts, the Trustees are required to:

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

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

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

Opinion

We have audited the financial statements of Age UK West Sussex, Brighton and Hove ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Charity 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 charity's and group'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and group and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the director's report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, 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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the group's operations, the control environment and business performance, including the key drivers for management's remuneration;

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Stanards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors

Office: Sussex

Dated: 31 October 2013

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
INCOME FROM:		£	£	£	£	£
Donations and legacies	3	196,459	-	100,106	296,565	495,413
Charitable activities	4	3,811,050	-	287,727	4,098,777	3,718,715
Investments	5	4,157	-	-	4,157	2,700
Total income		4,011,666	-	387,833	4,399,499	4,216,828
EXPENDITURE ON:	6					
Raising funds		1,159	-	-	1,159	8,461
Charitable activities		4,272,581	88,955	439,456	4,800,992	4,490,369
Total expenditure		4,273,740	88,955	439,456	4,802,151	4,498,830
Net income/(expenditure)		(262,074)	(88,955)	(51,623)	(402,652)	(282,002)
Net gains on investments	12	-	-	-	-	627
Pension provision gains	23	-	-	-	-	3,000
Net movement in funds		(262,074)	(88,955)	(51,623)	(402,652)	(278,375)
Reconciliation of funds						
Total funds brought forward		2,245,624	312,522	131,560	2,689,706	2,968,081
Total funds carried forward		1,983,550	223,567	79,937	2,287,054	2,689,706

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 32 form part of these financial statements.

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	11		1,382,663		1,370,631
Investments	12		2,884		2,884
			1,385,547		1,373,515
CURRENT ASSETS					
Stocks	13	4,648		1,183	
Debtors	14	595,710		966,538	
Cash at bank and in hand		686,172		973,661	
		1,286,530		1,941,382	
CURRENT LIABILITIES					
Creditors due within one year	15	(385,023)		(625,191)	
NET CURRENT ASSETS			901,507		1,316,191
TOTAL ASSETS LESS CURRENT LIABILITIES			2,287,054		2,689,706
Defined benefit pension scheme	23		-		-
TOTAL NET ASSETS			2,287,054		2,689,706
GROUP FUNDS	16				
Restricted funds			79,937		131,560
Unrestricted Designated funds			223,567		312,522
Unrestricted General funds			1,983,550		2,245,624
			2,287,054		2,689,706

The financial statements were approved and authorised by the Board of Trustees on 18 October 2023 and signed on their behalf by:

John Dixon

Company Number – 04146487

The notes on pages 17 to 32 form part of these financial statements

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CHARITY BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	11		1,382,663		1,370,631
Investments	12		2,885		2,885
			1,385,548		1,373,516
CURRENT ASSETS					
Stocks	13	4,648		1,183	
Debtors	14	595,710		966,538	
Cash at bank and in hand		677,976		965,277	
		1,278,334		1,932,998	
Creditors due within one year	15	(381,441)		(621,578)	
NET CURRENT ASSETS			896,893		1,311,420
TOTAL ASSETS LESS CURRENT LIABILITIES			2,282,441		2,684,936
Defined benefit pension scheme	23		-		-
TOTAL NET ASSETS			2,282,441		2,684,936
CHARITY FUNDS					
Restricted funds			79,937		131,560
Unrestricted Designated funds			223,567		312,522
Unrestricted General funds			1,978,937		2,240,854
			2,282,441		2,684,936

The financial statements were approved and authorised by the Board of Trustees on 18 October 2023 and signed on their behalf by:

.....

John Dixon

Company Number – 04146487

The notes on pages 17 to 32 form part of these financial statements

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED CASH FLOW

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	18	**(191,496)**	(571,839)
Cash flows from investing activities			
Dividends, interest and rents from investments		**4,157**	2,700
Purchase of tangible fixed assets	11	**(100,150)**	(36,687)
Net cash used in investing activities		**(95,993)**	(33,987)
Change in cash and cash equivalents in the year		**(287,489)**	(605,826)
Cash and cash equivalents at the beginning of the year		**973,661**	1,579,487
Cash and cash equivalents at the end of the year		**686,172**	973,661

The notes on pages 17 to 32 form part of these financial statements

1 STATUTORY INFORMATION

Age UK West Sussex, Brighton and Hove is a company limited by guarantee. The members of the company are the Trustees named on the legal and admin information page. In the event of the charity being wound up, the liability in respect of the guarantee is limited.

2 ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Charities SORP (FRS102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Age UK West Sussex, Brighton and Hove meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. In arriving at this conclusion, the trustees have taken into account the ongoing economic uncertainty on its activities and finances. Thus the trustees continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the consolidated statement of financial activities on an accruals basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Income (continued)

Gifts in kind donated for distribution are included at valuation and recognised as income where they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spend, and depreciation charges allocated on the portion of asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and included costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible assets are treated as deferred income and released to the consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible asset into its intended working condition should be included in the measurement of cost.

2 ACCOUNTING POLICIES (continued)

2.7 Tangible fixed assets and depreciation (continued)

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	Nil
Office equipment	25% reducing balance

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost included all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand include cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2 ACCOUNTING POLICIES (continued)

2.13 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.15 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

The Group also operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2023.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against such funds are charged against the specific fund. The aim and use of each restricted fund is set in the notes to the financial statements.

3 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£	£
General donations	20,139	1,006	21,145	29,191
Fundraising	36,314	18,793	55,107	129,627
Legacies	121,845	5,000	126,845	278,481
Grants	14,200	75,307	89,507	49,224
HMRC CJRS	-	-	-	4,898
Other income	3,961	-	3,961	3,992
	196,459	100,106	296,565	495,413
Total 2022	392,066	103,347	495,413	

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	3,811,050	287,727	4,098,777	3,718,715
	3,811,050	287,727	4,098,777	3,718,715
Total 2022	3,464,001	254,714	3,718,715	

5 INVESTMENT INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	4,157	-	4,157	2,700

6 EXPENDITURE

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total funds 2023 £	Total funds 2022 £
Raising funds	-	-	1,159	1,159	8,461
Charitable activities	3,117,785	88,118	1,595,089	4,800,992	4,490,369
Total expenditure	3,117,785	88,118	1,596,248	4,802,151	4,498,830

	Direct activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs of charitable activities – see note 7	4,743,475	57,517	4,800,992	4,490,369
	4,743,475	57,517	4,800,992	4,490,369
Total 2022	4,394,272	96,097	4,490,369	

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct activities 2023	Direct activities 2022
	£	£
Staff costs	3,117,785	3,036,931
Activity centre catering and other costs	276,647	194,520
Travel costs and mileage	75,698	71,437
Agency and consultancy	98,982	95,325
Other costs	42,128	55,049
Conferences and meetings	3,574	6,849
Office and computer costs	70,830	76,251
Activity centre overheads	412,424	386,890
Payments to partners	557,289	402,404
Depreciation	88,118	68,616
	4,743,475	4,394,272

	Support costs 2023	Support costs 2022
	£	£
Support costs including Governance costs		
Staff welfare costs	13,816	16,769
Professional indemnity insurance	-	534
Professional fees	43,701	78,794
	57,517	96,097

8 AUDITOR'S REMUNERATION

	Total 2023	Total 2022
	£	£
Fees payable to the Charity's current auditor for the audit	10,500	9,500

9 STAFF COSTS

	Group and Charity 2023	Group and Charity 2022
	£	£
Wages and salaries	2,797,147	2,733,232
Social security costs	212,138	196,437
Contribution to defined contribution pension schemes	97,100	95,862
Contribution to defined benefit pension schemes	11,400	11,400
	3,117,785	3,036,931

The average number of persons employed by the Charity during the year was as follows:

	Group and Charity 2023	Group and Charity 2022
	No	No
Activity centres and clubs	55	56
Other projects	90	97
Administration	15	16
	160	169

The number of employees' whole benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023	Group 2022
	No	No
In the band £80,001 - £90,000	1	1

Key management personnel comprises of the CEO and COO. The aggregate remuneration of key management personnel was £167,133 (2022: £162,585).

Total settlement agreements and associated pay in the year was £5,498.

10 TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022: £Nil).

During the year, expenses totalling £Nil were reimbursed or paid directly to Trustees (2022: £Nil).

11 TANGIBLE FIXED ASSETS

Group and Charity

	Freehold property	Office equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2022	1,300,000	330,465	**1,630,465**
Additions	8,928	91,222	**100,150**
At 31 March 2023	**1,308,928**	**421,687**	**1,730,615**
Depreciation			
At 1 April 2022	26,000	233,834	**259,834**
Charge for the year	26,446	61,672	**88,118**
At 31 March 2023	**52,446**	**295,506**	**347,952**
Net book value			
At 31 March 2023	**1,256,482**	**126,181**	**1,382,663**
At 31 March 2022	1,274,000	96,631	1,370,631

Land and buildings with a carrying value of £1.3 million were revalued in the accounts on 18 June 2019 by Stiles Harold Williams, independent valuers not connected with the charity on the basis of market value. The trustees are not aware of any material changes in the value since this valuation.

12 FIXED ASSET INVESMENTS

Group

	Listed investments	Total
	£	£
Cost or valuation		
At 1 April 2022	2,884	**2,884**
At 31 March 2023	**2,884**	**2,884**
Net book value		
At 31 March 2023	**2,884**	**2,884**
At 31 March 2022	2,884	2,884

12 FIXED ASSET INVESTMENTS (CONTINUED)

Charity	Investments in subsidiary	Listed investments	Total
	£	£	£
Cost or valuation			
At 1 April 2022	1	2,884	2,885
At 31 March 2023	1	2,884	2,885
Net book value			
At 31 March 2023	1	2,884	2,885
At 31 March 2022	1	2,884	2,885

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Age UK West Sussex Enterprises Limited	03618876	Suite 2, 1st Floor, Anchor Springs, Littlehampton, West Sussex, BN17 6BP	Dormant – no trade in the year

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

13 STOCKS

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Finished goods and goods for resale	4,648	1,183	4,648	1,183
	4,648	1,183	4,648	1,183

14 DEBTORS

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Due within one year				
Trade debtors	**443,207**	506,619	**443,207**	506,619
Other debtors	**-**	271,167	**-**	271,167
Prepayments and accrued income	**152,503**	188,752	**152,503**	188,752
	595,710	966,538	**595,710**	966,538

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2023	2022	**2023**	2022
	£	£	**£**	£
Trade creditors	**85,334**	181,263	**85,334**	181,263
Amounts owed to group undertakings	**-**	-	**1**	1
Other taxation and social security	**127,913**	252,529	**127,943**	252,529
Other creditors	**7,018**	7,095	**3,403**	3,481
Accruals and deferred income	**164,758**	184,304	**164,760**	184,304
	385,023	625,191	**381,441**	621,578

16 STATEMENT OF FUNDS - CONSOLIDATED

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted general funds					
General funds	2,240,854	4,011,666	(4,273,583)	-	**1,978,937**
Reserves	4,770	-	(157)	-	**4,613**
	2,245,624	**4,011,666**	**(4,273,740)**	**-**	**1,983,550**
Unrestricted designated funds					
Our Customers	115,638	-	(58,136)	-	**57,502**
Our Services	54,000	-	-	-	**54,000**
Our People	58,550	-	(11,400)	-	**47,150**
Our Operations	30,000	-	-	-	**30,000**
Our Organisation	54,334	-	(19,419)	-	**34,915**
	312,522	**-**	**(88,955)**	**-**	**223,567**
Restricted funds					
Broadbridge Heath Village Agent	-	15,960	(15,960)	-	**-**
Welfare donations	10,321	-	(2,133)	-	**8,188**
Arun activity centre and clubs	38,319	-	(24,201)	-	**14,118**
Bereavement support	-	15,250	(15,016)	-	**234**
Chichester activities	-	6,000	(6,000)	-	**-**
Burgess Hill activity centre	-	1,800	(1,800)	-	**-**
Haywards Heath activity centre	20,000	8,243	(28,243)	-	**-**
B&H dementia services	5,000	17,484	(22,484)	-	**-**
Dementia CST	-	29,157	(29,157)	-	**-**
Dementia MCST	5,000	-	(5,000)	-	**-**
Dementia Extra care	-	73,350	(72,817)	-	**533**
Digital Champions	-	39,290	(37,927)	-	**1,363**
Ernest Kleinwort Mid Sussex & Crawley	-	10,000	(6,000)	-	**4,000**
Christ's Hospital fund	2,920	10,000	(1,549)	-	**11,371**
Crawley Borough Council	-	15,000	(15,000)	-	**-**
Falls prevention	-	21,061	(21,061)	-	**-**
Horsham district	-	56,158	(56,158)	-	**-**
Household support fund	-	1,150	(1,150)	-	**-**
Kings Weald Community Centre	-	21,000	(21,000)	-	**-**
The Older People's Directory	-	1,000	(1,000)	-	**-**
One Family Christmas Activities	-	2,000	(2,000)	-	**-**
Laburnam Centre refit	50,000	-	(9,870)	-	**40,130**
Selsey fitness activities	-	2,400	(2,400)	-	**-**
Tackling inequalities	-	1,473	(1,473)	-	**-**
Walking football	-	5,360	(5,360)	-	**-**
Workforce grant	-	3,000	(3,000)	-	**-**
The Hope Keith Trust	-	31,697	(31,697)	-	**-**
	131,560	**387,833**	**(439,456)**	**-**	**79,937**
Total funds	**2,689,706**	**4,399,499**	**(4,802,151)**	**-**	**2,287,054**

16 STATEMENT OF FUNDS – CONSOLIDATED (CONTINUED)

DESIGNATED FUNDS

Our designated funds are funds required for our future investment and link directly to our 5 year Strategic Plan. We operate the following Funds:

- **Our Customers**: To develop and maintain a broad and deep understanding of our customers, developing clear and informed insights into their needs, expectations and aspirations.
- **Our Services**: Join up our services to facilitate positive customer journeys and care pathways that enable our customers to successfully achieve the positive outcomes they wish.
- **Our People**: To create a diverse, inclusive and enabling culture where staff, volunteers and trustees feel welcomed, valued and can thrive.
- **Our Operations**: To put local work at the heart of our business, developing and participating in local networks, teams and services, tailored to the needs and resources within distinct localities.
- **Our Organisation**: To develop and promote our profile, reputation and brand as one organisation, with a single mission and vision.

RESTRICTED FUNDS

Broadbridge Heath Parish Council and the Hope Keith Trust funded our **Village Agents** and rural outreach workers who supported local groups and clubs, helping set up new ones and providing a friendly face, assisting those in rural communities with advice and practical help.

Our **Welfare Donations** and **Christ's Hospital** projects are hardship funds which older people can access to help with among other things payment of their bills, purchase of white goods or food vouchers.

Our Localities Team provide fun, engaging, stimulating social and physical activities and projects in our buildings and in the local community to encourage older people to be active and reduce social isolation and loneliness. These projects were partly funded by several restricted funds from **Arun** District Council, **Chichester** District Council, Mid Sussex (**Burgess Hill** and **Haywards Heath**) District Council, **Crawley** Borough Council, **Horsham** District Council, **Crawley Golf Club**, Age UK national (**Tackling Inequalities** fund) and the Rangoonwala Foundation for the **Eastbrook Community Centre**.

Our **Walking Football** programme which took place in Worthing, Arun, Arundel and Portslade (women only) was funded by Age UK national and Active Sussex who also funded the expansion in participation of our **Selsey Fitness Classes**.

Our **Laburnam Centre** in Bognor Regis will be receiving a refit this year including the inclusion of changing rooms for the gym facility which has been funded by the Garfield Weston Foundation.

The **Prevention Assessment Team community workers** provided triage and low-level interventions and support, including information and signposting to services to support and prevent clients from entering crisis.

Our **Help at Home** funds helped support our service which provides shopping, cleaning, and gardening for older people to enable them to maintain their independence.

Our Dementia clubs which provided support to carers and the cared for, offering a range of stimulating activities for those with dementia were partly funded from the following funds **Elderberry dementia clubs, Brighton and Hove dementia clubs** and the Age UK national funded **Cognitive Stimulation therapy and Maintenance Cognitive Stimulation therapy**.

16 STATEMENT OF FUNDS – CONSOLIDATED (CONTINUED)

The **Extreme Weather** (Age UK national) and **Winter Warmer** (West Sussex County Council) grants helped support older people during the period of low winter temperatures and the **Fuel Poverty** (West Sussex County Council) fund supported us to deliver a frozen meal service to older people across West Sussex.

The **Workforce Recruitment & Retention Fund** was provided by Brighton & Hove City Council to ensure safe staffing levels over the winter period and to address other workforce challenges and pressures to ensure there is sufficient workforce capacity across services.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds – current period

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£
Tangible fixed assets	1,382,663	-	-	1,382,663
Fixed asset investments	2,884	-	-	2,884
Current assets	983,026	223,567	79,937	1,286,530
Creditors due within one year	(385,023)	-	-	(385,023)
	1,983,550	223,567	79,937	2,287,054

Analysis of net assets between funds – prior period

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£
Tangible fixed assets	1,370,631	-	-	1,370,631
Fixed asset investments	2,884	-	-	2,884
Current assets	1,497,300	312,522	131,560	1,941,382
Creditors due within one year	(625,191)	-	-	(625,191)
	2,245,624	312,522	131,560	2,689,706

18 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2023 £	Group 2022 £
Net income/expenditure for the period (as per SoFA)	(402,652)	(278,375)
Adjustments for:		
Depreciation charges	88,118	68,616
Profits/(losses) on investments	-	627
Dividends, interest and rents	(4,157)	(2,700)
Pension provision movement	-	3,000
(Increase) / decrease in stocks	(3,465)	993
(Increase) / decrease in debtors	370,828	(824,280)
Increase / (decrease) in creditors	(240,168)	460,280
Net cash provided by/(used in) operating activities	(191,496)	(571,839)

19 ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2023 £	Group 2022 £
Cash in hand	686,172	973,661
Total cash and cash equivalents	686,172	973,661

20 ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	973,661	(287,489)	686,172
Bank overdrafts repayable on demand	(2,260)	1,359	(901)
	971,401	(286,130)	685,271

21 CONTROLLING PARTY

The charitable company is controlled by the Board of Trustees, who are also directors under company law.

22 OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	19,988	30,950
Between two and five years	22,800	35,188
Over five years	80,414	88,014
	123,202	154,152

23 PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund.

The pension cost charge represents contributions payable by the group to the fund and amounted to £97,100 (2022 - £95,862). Contributions amounting to £Nil (2022 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

The group also operates a defined benefit pension scheme. The disclosures below are provided in respect of the Age Concern Section of the Age UK Retirement Benefits Scheme (the 'Scheme').

The level of benefits provided by the Scheme depends on a member's length of service and their salary at their date of leaving the Scheme. This section of the Scheme closed to future employees on 30 November 2008.

A full actuarial valuation of the Scheme was carried out as at 31 March 2019 and the results of this valuation have been updated to 31 March 2023 by a qualified independent actuary.

The present value of the defined benefit obligation was measured using the Projected Unit Method.

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2023	2022
	%	%
Discount rate for scheme liabilities	4.85	2.80
Expected rate of salary increases	N/A	N/A
RPI inflation assumption	3.25	3.60
CPI inflation assumption	2.45	2.80

	2023	2022
	Years	Years
Mortality rates (in years)		
- For a male aged 65 now	21.8	22.1
- At 65 for a male aged 45 now	23.1	23.1
- For a female aged 65 now	23.8	24.5
- At 65 for a female aged 45 now	25.2	25.6

23 PENSION COMMITMENTS (CONTINUED)

The Group's share of the assets in the Scheme was:

	2023 £ '000	2022 £ '000
Equities	32	75
Diversified growth fund	17	56
Property	46	43
Cash and other liquid assets	11	5
Matching assets/bonds	248	268
	354	447

The current service cost in the year £11,400 (2022 - £11,400).

	2023 £ '000	2022 £ '000
Fair value of plan assets	354	447
Present value of funded liabilities	(332)	(419)
Surplus / (deficit)	22	28
Deficits only recognised in the SoFA	-	-

As the pension scheme is in surplus, the previous provision recorded in the financial statements has been released.

Age UK West Sussex, Brighton & Hove

England & Wales - Charity number 1086323

Accounts

Registered Company number: 04146487 (England and Wales)

Registered Charity number: 1086323

CONSOLIDATED FINANCIAL STATEMENTS
FOR
AGE UK WEST SUSSEX, BRIGHTON AND HOVE
(LIMITED BY GUARANTEE)
FOR THE YEAR END 31 MARCH 2022

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Dixon Paul Allen Linda Dyos Caroline Instance Sam Jones Philip Lansberry Amanda Latham Maureen Vallon Peter Worster
Secretary	Helen Rice
Charity Number	1086323
Company Number	04146487
Registered Office & Principal Address	Suite 2, 1st Floor Anchor Springs Littlehampton West Sussex BN17 6BP
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank Plc 10 East Street Chichester West Sussex PO19 1HJ

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONTENTS

	Page
Trustees' Report (Incorporating Directors Report)	1
Statement of Trustees' Responsibilities	8
Report of the Independent Auditors	9
Consolidated Statement of Financial Activities	13
Consolidated Balance Sheet	14
Charity Balance Sheet	15
Consolidated Cash Flow Statement	16
Notes to the Financial Statements	17

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCORPORATING THE DIRECTORS REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who also act as Directors for Companies Act purposes) present their annual report together with the audited financial statements of Age UK West Sussex, Brighton and Hove for the year to 31 March 2022. The Trustees confirm that the Annual report and financial statements of the charitable company and group comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Age UK West Sussex, Brighton and Hove is a charitable company limited by guarantee, incorporated in England and Wales on 23 January 2001 and registered with the Charity Commission on 26 April 2001. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1. The governing document of the organisation is its Memorandum of Association.

The charity is established to:

- To promote and develop services for older people in any manner which now or hereafter may be deemed by law to be charitable in and round West Sussex or such other areas as the trustees shall determine from time to time (for the avoidance of doubt this shall include the areas of Portslade, Brighton and Hove) (hereinafter called "the area of benefit").

- To provide or assist in the provision of facilities in the interest of social welfare for recreation, community participation or other leisure time occupation of individuals who have use of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving conditions of life in the community at large.

The management of the group and the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the charitable company and guarantee to contribute £1 in the event of a winding up.

Directors of the group and charity are appointed following proposal and seconding by the Board of Trustees at a full Annual General Meeting. Board members may also be co-opted during the year. The Trustees of the charity are responsible for the overall strategic direction and control of the charity and receive reports and recommendations from the directors and the operational leadership team. The Trustees delegate day to day management of the charity to Helen Rice who is Chief Executive Officer (CEO) and Company Secretary.

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. The charity is a member of an Association of over 130 independent charities in England that share a commitment to making life fulfilling, enjoyable and productive for all people in later life. The charity has a close relationship with the County Council, borough and district councils, and statutory health bodies together with other voluntary organisations both nationally and throughout West Sussex, Brighton and Hove. These close links have proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

All serving Trustees are familiar with the practical work of the charity. Potential new Trustees, who are selected for their strengths and the diversity that they will be able to bring to the Board, are invited and encouraged to spend some time at our head office, and if possible, at our other bases of activity and outreach locations, to familiarise themselves with the charity and the context within which it operates. New Trustees will be made fully aware of:

- The obligations of Trustees;
- The eligibility of Trustees;
- The main documents which set out the operational framework for the charity including the Memorandum and Articles;
- The current financial position, including a copy of the latest published accounts;
- The strategies, plans and objectives; and

- The Charity Commission's role and the publications that can be obtained there, such as their guide 'The Essential Trustee'.

The Trustees set the level of remuneration of the CEO and other members of the Senior Leadership Team (SLT). This is normally done at an annual review each December for implementation in the following April. In making their decisions, the Chair and other Board members review and benchmark the salary in equivalent local charities and in the statutory sector we work within.

PUBLIC BENEFIT

The long-term vision and ambition of the charity is an area in which everyone can love later life. Our mission is to respond to the needs of local older people, working in partnership with them and others, to provide activities and quality services that influence, and enable choice, independence and wellbeing.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

OBJECTIVES, AIMS AND ACTIVITIES

Age UK West Sussex, Brighton and Hove (hereinafter Age UK WSBH) has supported older people through another challenging year where Covid-19's impact continued to affect the mental and physical health of older people, contributing to loneliness, frailty and depression. The team worked tirelessly to be there for older people, whatever they were facing and supported in excess of 11,300 clients throughout the year.

The charity's aim is to improve later life, helping older people to remain healthy, stay independent, be informed and get connected. It offers information, advice and services, while social clubs and centres offer activities for fun, friendship and fitness.

Whenever permitted by Government guidelines, **Age UK Centres** opened for those who felt able to return. The **Information & Advice** team worked throughout the pandemic supporting over 3,700 individuals with queries on anything from benefits and housing queries, to social activities and befriending. **Help at Home** was given to almost 2,000 clients, plus **Crisis Care** and **Support at Home After Hospital** provided for those facing difficult times. Over 560 people accessed the **Telephone Befriending Service** and others received **Doorstep Deliveries** or used the **Social Prescribing** service to access groups and activities within their local community. **Health, fitness and wellbeing support** was on offer alongside Age UK WSBH specialist **Dementia Services**, offering carer respite and helping those with the condition to live well. This year, the charity launched a new **Home Wellbeing Service**, to ensure people were able to stay safe and well at home. This included a practical home safety check and personalised support like shopping services, footcare, mobility aids and home adaptations. This short term service helped 215 vulnerable clients in a 3 month period.

Alongside all this Age UK WSBH has also been looking to the future, this year winning ten new contracts to provide social support for older people across West Sussex. The five year contracts, awarded by West Sussex County Council, are enabling the charity and key community partners to expand services in the wake of the pandemic. Mergers with Age UK Brighton and Hove and Age UK Horsham District are complete and compliance is finalised, making the charity bigger and better than ever.

Grant making

Through its grant-giving, Age UK WSBH supports its donor partners in delivering their key objectives as outlined in their funding criteria. Age UK WSBH's grant programme is funded by government, external trusts, and foundations and sometimes from its own income. Each application received for grant aid is rigorously assessed according to the specific eligibility criteria.

Volunteers

Volunteers are the lifeblood of Age UK WSBH. Without them, the charity could not deliver its extensive range of existing services or develop new ones. The charity has over 300 volunteers donating their time, and their efforts equate to over 44,000 hours of donated time throughout the year.

Volunteers are matched to roles based on their interests, skills and experience. Roles are diverse and include helping with activities or in kitchens, visiting people in their own homes (Support at Home after Hospital), telephone befriending, providing administrative support and gardening within our centres. Volunteers also play a crucial role in supporting many fundraising events.

This year, the charity invested in an administrator role to work with the Volunteer Manager, providing additional support to those volunteering their time. The training programme has been reviewed and all volunteers have easy online access to the training they require.

Looking ahead, a Volunteers Survey will be launched in July 2022 and the charity hopes to capture more intelligence to help ensure it continues to attract and retain excellent volunteers. Analysis is underway regarding the diversity of volunteers (e.g. ethnicity and age) and an action plan is being put in place to encourage greater diversity within the volunteer group.

This year Age UK WSBH also celebrated its longest serving volunteer who has volunteered for over 30 years!

The value of volunteer hours this year was in excess of £422,000 and their invaluable support allows Age UK WSBH to continue to deliver great services across its area. The charity is incredibly grateful for everything they do.

Investment policy

AUKWSBH have the power to invest as contained in its governing document.

At present, AUKWSBH holds only very small investments, which include a very small shareholding in the National Grid and in its subsidiary Age UK West Sussex Enterprises Limited. Responsibility for sanctioning and approving investments lies with the Trustees who will seek professional advice in these matters if they consider it appropriate. Such proposals will be prepared by the Finance Director in liaison with the CEO and Chief Operating Officer with appropriate professional advice.

The broad investment policy is:

- Investments should be made to strike a balance between a good return on investment and security;
- To re-invest investment income;
- To review investments annually;
- To consider ethical factors only insofar as these reflect the charitable objects of Age UK West Sussex, Brighton and Hove, and are consistent with charity law; and
- To ensure that an appropriate level of accessible funds is maintained.

In addition, procedures should ensure that all records of investments are held in a secure place, that statements of investments are available for inspection by Trustees at finance sub-committee meetings if requested and that controls are in place to ensure that all investment income is received on a timely basis.

ACHIEVEMENTS AND PERFORMANCE

This year, Age UK WSBH supported in excess of 11,300 older people from the most frail and vulnerable, to those who just wanted to boost their social life. The Information & Advice team alone were there for over 3,800 people when they had queries on a huge range of subjects, many which were complex or challenging. The team were able to help older people access approximately £3 million in unclaimed benefits, sometimes making a dramatic difference to clients quality of life.

The Help at Home service supported almost 2,000 people, allowing many to stay independent in their own homes for longer. Almost 1,000 were helped by Hospital Services ensuring they had someone to turn to after an accident or serious illness. The brand new Home Wellbeing Service saw 215 clients and offered practical assistance on a range of issues from falls prevention to nutrition. The charity was also able to arrange regular befriending calls for 560 local people who were lonely or isolated.

Age UK WSBH provides high level advocacy and influencing to ensure the needs of older people are respected and understood regionally. The Chief Executive, Helen Rice presently is a board member of the Health and Wellbeing Board, the Safeguarding Board, the Adult Social Care Sounding Board and is a Governor for University Hospitals Sussex. Helen also is part of the Community Solutions Consortium and the Sussex Alliance working to influence the new Integrated Care System.

Jo Clarke, Director of Partnerships and Localities is the VCS representative in Brighton for Older People and Commissioning.

Current challenges for Age UK WSBH remain the lingering impact of Covid-19, plus difficulties with recruitment. Anxiety around returning to social situations continues to impact Age UK WSBH's centres. The numbers of people attending are understandably down on pre-pandemic figures and the charity needs to support people whether they prefer to be at home, in the community or attending one of the charity's venues.

Recruitment, particularly in social care roles, is proving difficult sector-wide including at Age UK WSBH. The charity is doing all it can to mitigate this and attract talented and empathetic employees to join its dedicated team.

Everyone at Age UK WSBH is committed to helping older people love later life. While that's not always possible, the team always strives to make a positive difference to clients' lives, making later life easier and happier for as many people as possible.

Age UK WSBH's key organisational priorities for 2021-22 were:

- Winning and successfully implementing the new WSCC Social Support contracts.
  This has been achieved – Age UK WSBH secured ten new contracts, which were mobilised from May 2021 and delivering from July 2021. In addition to the WSCC Social Isolation contracts the charity secured three new Social Prescribing contracts and also designed, developed and pitched to the NHS for funding for a pilot Home Wellbeing Service. This was launched in January 2022 with the aim of keeping people safe and well at home.

- Establishing, consolidating and delivering a balanced budget for the year post pandemic.
  This is the second year of the charity using Xero and consolidated management accounts. This enabled live budget management which led to informed decisions and a balanced and delivered budget for the year.

- Implementing strategies to increase and grow our earnt income.
  Age UK WSBH undertook a review of its catering function and saw significant growth in its Help at Home service. In addition, the charity undertook market research into new products and spend by older people to inform its income and growth strategy.
- Continuing with the move to 'one organisation', with one purpose, both culturally and through our systems and practices.
  This year the charity held its first post-Covid face to face staff conference at Fontwell Racecourse. A pay and benefits review was completed and recommendations were implemented. The charity also became a living wage employer and was awarded the CQA quality mark.

- Focusing our activities, marketing and fundraising campaigns on three key areas: Dementia, Loneliness

and Frailty.
Throughout the year marketing and fundraising campaigns focused on dementia, loneliness and frailty and well as staying warm and well in Winter. Work around the new Home Wellbeing Service highlighted frailty and dementia action week enabled the charity to highlight its new course to slow the progression of the condition.
Activities and services were regularly promoted and organisational literature reviewed and updated. Age UK WSBH remained committed to sharing its news, producing Connect magazine for clients, preparing 14 press releases for the media and participating in 21 radio interviews. This led to an increase in digital audience and aided the establishment of locality Facebook pages. As Age UK WSBH reopened its doors after lockdown, marketing helped reach new audiences and clients.

- Review and establish membership strategy, or alternative, for the organisation.
Age UK WSBH commenced the preparation of an income and growth strategy for the organisation in the Autumn of 2021 with market research into the trends and needs of older people. This informed an outline plan which included the recruitment to a new post, Director of Income Generation. This role will lead on the development of a refreshed and reinvigorated membership platform in 2022.

Principal sources of funds
The principal funding sources for the charity are currently by way of contract income and grants from various bodies including West Sussex County Council, Arun District Council, Mid Sussex District Council, Horsham District Council and Crawley Borough Council. We have also received NHS CCG funding from Brighton & Hove, Horsham & Mid Sussex, Regis and Chanctonbury. The income from these sources which amounts to 65% of our total income underpin a major proportion of the work that we do to meet our charitable objectives.

Fundraising
Our Fundraising Strategy identifies how AUKWSBH will secure fundraising income to ensure viability and sustainability. Income sources are under pressure, emergency funds have ended, austerity measures and ramifications of the pandemic means there are smaller pots of funding available – all resulting in greater competition for funding and donations.

Even before COVID-19, progressive charitable organisations had begun to consider how to diversify their income streams. They were looking carefully at traditional fundraising methods, as signs indicated a waning public appetite for direct debits and voluntary donations without a tangible or emotive reason for support.

Trusts and Foundations fundraising is proving more of a challenge post Covid. Grants more competitive and our higher turnover as a merged organisation excludes us from some of the smaller, more traditional pots. Some of our essential post Covid services are not funded by the recently secured contracts and earnt income is not where it needs to be.

We recently enjoyed successes around diversity, inequalities, and capital bids. We have spent time formalising systems and processes, launching a Fundraising Pack, increasing our online and social media presence, researching new diverse funding revenue streams, attending training, and using insight to develop a new Fundraising Strategy, fit for our new One Organisation - essential to deliver our 5year strategic plan, in the new post Covid-19 landscape.

Through understanding our weaknesses and potential threats that may impact fundraising activity, Age UK WSBH can plan more effectively and help improve viability and build a sustainable future. We now need to implement a dynamic, and realistic Fundraising Strategy which responds to our environment post Covid and builds in flexibility for the future. We cannot depend on outdated forms of income to fund services and activities in the future, and reliance on too few streams, would present a risk for the organisation.

FINANCIAL REVIEW
The consolidated results of the charity and its subsidiary are set out in the Statement of Financial Activities. The total

consolidated funds held at the balance sheet are £2,689,706 which consist of £131,560 held in restricted funds, £312,522 in designated funds and £2,245,624 held in general unrestricted funds. The charity's net movement in funds for the year was therefore a deficit of £278,375 (2021 – surplus of £107,952). This reduction in funds is due to the draw down of £171,387 of restricted funds during the year which due to the pandemic had remained unspent at the previous yearend. The charity has also invested in its marketing, commercial, fundraising and IT infrastructure during the year and used £137,374 of its designated funds to achieve this.

RESERVES POLICY

The process of holding reserves is an essential part of good financial management practice. Trustees are, however, required to justify their legal power to hold reserves.

Because of the vulnerability of our client group and the nature of the services we offer, the Trustees of Age UK WSBH have determined that there is a need to secure the organisation's viability beyond the immediate future to provide reliable services and funding over the longer term and to be able to absorb downturns in income.

A formula to determine the level of reserves should include:

- costs of staff redundancies;
- contractual relationships e.g. leases;
- working capital requirements;
- any outstanding net liabilities;
- insurance costs - public liability, employer's liability, contents and buildings; and
- financing planned investments.

The level of reserves required will be adjusted annually during budget setting to consider the above formula.

Responsibility for approving the annual assessment is vested with the Trustees, assisted, if appropriate, by professional advisers. The CEO and Finance Director should prepare a report for a meeting of the Trustees every year and make such recommendations for adjusting the reserves as appropriate.

Free reserves at 31 March 2022 were £874,993 (2021: £812,677). The charity defines free reserves as unrestricted funds which have not been earmarked and may be used generally to further the charity's objectives. This almost covers the target reserves level which the Trustees have set of £900,000.

GOING CONCERN

As part of the annual budget process the Trustees have undertaken a thorough review of the year ahead and also approved an eighteen-month cashflow projection. This has given them a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and are satisfied those systems are in place or specific actions agreed to manage these major risks. A risk register is updated every month for all risks and reviewed at each Board meeting.

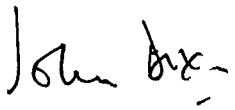
A key risk that the organisation faces is the one shared with many others – that of the recovery from the impact of the Covid 19 pandemic. With reduced customer confidence, recruitment challenges and supply chain challenges and price rises, our generated income has been reduced. To mitigate this, we continue to seek high quality feedback from customers, market our services widely, strive to diversify our income with fundraising initiatives and have adapted our operating model to become a more agile service provider.

Another major risk is the investment required into our telephony and IT systems of our three merged organisations. This investment has been scoped as part of our 4-year investment plan and will cover upgrades and rationalisation in our telephony, a migration to SharePoint and a continuous improvement of our IT hardware so that we can continue to deliver quality services for older people.

AUDITORS
During the year the TC Group was chosen to act as the independent auditor to the organisation.

STATEMENT OF DISCLOSURE TO AUDITOR
So far as each person who was a Trustee at the date of approving this report are aware, there is no relevant audit information of which the group's auditor is unaware. Additionally, the trustees individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the group's auditor is aware of that information.

This report was approved by the Trustees on and signed on their behalf, by:



John Dixon
Trustee

Date:

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of Age UK West Sussex, Brighton and Hove for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the Trustees' to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that year.

In preparing these accounts, the Trustees are required to:

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

Opinion

We have audited the financial statements of Age UK West Sussex, Brighton and Hove ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Group Balance Sheet, the Charity 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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.

Other matter

The financial statements of the group/charitable company for the year ended 31 March 2021, were audited by Baldwin Scofield Ltd who expressed an unmodified opinion on those statements on 22 November 2021.

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 charity's and group'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and group and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the director's report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, 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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the group's operations, the control environment and business performance, including the key drivers for management's remuneration;

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Stanards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors

Office: Sussex

Dated: 13 october 2022

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2022	Total 2021
INCOME FROM:		£	£	£	£	£
Donations and legacies	3	392,066	-	103,347	495,413	825,893
Charitable activities	4	3,464,001	-	254,714	3,718,715	2,991,217
Investments	5	2,700	-	-	2,700	1,492
Total income		3,858,767	-	358,061	4,216,828	3,818,602
EXPENDITURE ON:	6					
Raising funds		5,461	-	3,000	8,461	20,091
Charitable activities		3,826,547	137,374	526,448	4,490,369	3,690,559
Total expenditure		3,832,008	137,374	529,448	4,498,830	3,710,650
Net income/(expenditure)		26,759	(137,374)	(171,387)	(282,002)	107,952
Net gains on investments	12	627	-	-	627	-
Pension provision gains	23	3,000	-	-	3,000	-
Net movement in funds		30,386	(137,374)	(171,387)	(278,375)	107,952
Reconciliation of funds						
Total funds brought forward		2,215,238	449,896	302,947	2,968,081	2,860,129
Total funds carried forward		2,245,624	312,522	131,560	2,689,706	2,968,081

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 32 form part of these financial statements.

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	11		1,370,631		1,402,561
Investments	12		2,884		2,257
			1,373,515		1,404,818
CURRENT ASSETS					
Stocks	13	1,183		2,176	
Debtors	14	966,538		142,257	
Cash at bank and in hand		973,661		1,586,801	
		1,941,382		1,731,234	
CURRENT LIABILITIES					
Creditors due within one year	15	(625,191)		(164,971)	
NET CURRENT ASSETS			1,316,191		1,566,263
TOTAL ASSETS LESS CURRENT LIABILITIES			2,689,706		2,971,081
Defined benefit pension scheme	23		-		(3,000)
TOTAL NET ASSETS			2,689,706		2,968,081
GROUP FUNDS	16				
Restricted funds			131,560		302,947
Unrestricted Designated funds			312,522		449,896
Unrestricted General funds			2,245,624		2,215,238
			2,689,706		2,968,081

The financial statements were approved and authorised by the Board of Trustees on 28/9/22 and signed on their behalf by:

John Dixon

.....

John Dixon

Company Number – 04146487

The notes on pages 17 to 32 form part of these financial statements

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CHARITY BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	11		1,370,631		1,402,561
Investments	12		2,885		2,258
			1,373,516		1,404,819
CURRENT ASSETS					
Stocks	13	1,183		2,176	
Debtors	14	966,538		142,256	
Cash at bank and in hand		965,277		1,579,487	
		1,932,998		1,723,919	
Creditors due within one year	15	(621,578)		(161,357)	
NET CURRENT ASSETS			1,311,420		1,562,562
TOTAL ASSETS LESS CURRENT LIABILITIES			2,684,936		2,967,381
Defined benefit pension scheme	23		-		(3,000)
TOTAL NET ASSETS			2,684,936		2,964,381
CHARITY FUNDS					
Restricted funds			131,560		302,947
Unrestricted Designated funds			312,522		449,896
Unrestricted General funds			2,240,854		2,211,538
			2,684,936		2,964,381

The financial statements were approved and authorised by the Board of Trustees on 23/9/22 and signed on their behalf by:

.....

John Dixon

Company Number – 04146487

The notes on pages 17 to 32 form part of these financial statements

AGE UK WEST SUSSEX, BRIGHTON AND HOVE (LIMITED BY GUARANTEE)

CONSOLIDATED CASH FLOW

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	**18**	**(571,839)**	164,878
Cash flows from investing activities			
Dividends, interest and rents from investments		**2,700**	1,492
Purchase of tangible fixed assets	**11**	**(36,687)**	(27,720)
Net cash used in investing activities		**(33,987)**	(26,228)
Cash flows from financing activities			
Loan repayments		**-**	(8,403)
Net cash provided by financing activities		**-**	(8,403)
Change in cash and cash equivalents in the year		**(605,826)**	130,247
Cash and cash equivalents at the beginning of the year		**1,579,487**	1,449,240
Cash and cash equivalents at the end of the year		**973,661**	1,579,487

The notes on pages 17 to 32 form part of these financial statements

1 STATUTORY INFORMATION

Age UK West Sussex, Brighton and Hove is a company limited by guarantee. The members of the company are the Trustees named on the legal and admin information page. In the event of the charity being wound up, the liability in respect of the guarantee is limited.

2 ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Charities SORP (FRS102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Age UK WSBH meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. In arriving at this conclusion, the trustees have taken into account the impact of Covid-19 on it activities and finances. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the consolidated statement of financial activities on an accruals basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Income (continued)

Gifts in kind donated for distribution are included at valuation and recognised as income where they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spend, and depreciation charges allocated on the portion of asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and included costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible assets are treated as deferred income and released to the consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible asset into its intended working condition should be included in the measurement of cost.

2 ACCOUNTING POLICIES (continued)

2.7 Tangible fixed assets and depreciation (continued)

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	Nil
Office equipment	25% reducing balance

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost included all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand include cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2 ACCOUNTING POLICIES (continued)

2.13 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

Rentals paid under operating leases are charged to the Consolidated Statement of Financial Activities on a straight line basis over the lease term.

2.15 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

The Group also operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2022.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against such funds are charged against the specific fund. The aim and use of each restricted fund is set in the notes to the financial statements.

3 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022	**Restricted funds 2022**	**Total funds 2022**	Total funds 2021
	£	**£**	**£**	£
General donations	**24,143**	**5,048**	**29,191**	230,700
Fundraising	**54,052**	**75,575**	**129,627**	255,717
Legacies	**278,481**	**-**	**278,481**	45,748
Grants	**26,500**	**22,724**	**49,224**	81,840
HMRC CJRS	**4,898**	**-**	**4,898**	208,189
Other income	**3,992**	**-**	**3,992**	3,699
	392,066	**103,347**	**495,413**	825,893
Total 2021	823,652	2,241	825,893	

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	3,464,001	254,714	3,718,715	2,991,217
	3,464,001	254,714	3,718,715	2,991,217
Total 2021	2,793,286	197,931	2,991,217	

5 INVESTMENT INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest received	2,700	-	2,700	1,492

6 EXPENDITURE

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total funds 2022 £	Total funds 2021 £
Raising funds	-	-	8,461	8,461	20,091
Charitable activities	3,036,931	68,709	1,384,729	4,490,369	3,690,559
Total expenditure	3,036,931	68,709	1,393,190	4,498,830	3,710,650

	Direct activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Direct costs of charitable activities – see note 7	4,394,272	96,097	4,490,369	3,690,559
	4,394,272	96,097	4,490,369	3,690,559
Total 2021	3,586,097	104,462	3,690,559	

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct activities 2022	Direct activities 2021
	£	£
Staff costs	**3,036,931**	2,754,534
Activity centre catering and other costs	**194,520**	96,132
Travel costs and mileage	**71,437**	38,451
Agency and consultancy	**95,325**	40,849
Other costs	**55,049**	45,394
Conferences and meetings	**6,849**	1,486
Office and computer costs	**76,251**	114,310
Activity centre overheads	**386,890**	349,627
Payments to partners	**402,404**	106,013
Depreciation	**68,616**	39,301
	4,394,272	3,586,097

	Support costs 2022	Support costs 2021
	£	£
Support costs including Governance costs		
Staff welfare costs	**16,769**	17,558
Professional indemnity insurance	**534**	1,325
Professional fees	**78,794**	85,579
	96,097	104,462

8 AUDITOR'S REMUNERATION

	Total 2022	Total 2021
	£	£
Fees payable to the Charity's current auditor for the audit	**9,500**	-
Fees payable to the Charity's previous auditor for the audit	**-**	10,200
Fees payable to the Charity's auditor in respect of:		
All assurance services not included above (previous auditor)	**-**	900

9 STAFF COSTS

	Group and Charity 2022 £	Group and Charity 2021 £
Wages and salaries	**2,733,232**	2,500,586
Social security costs	**196,437**	166,254
Contribution to defined contribution pension schemes	**95,862**	81,994
Contribution to defined benefit pension schemes	**11,400**	5,700
	3,036,931	2,754,534

The average number of persons employed by the Charity during the year was as follows:

	Group and Charity 2022 No	Group and Charity 2021 No
Activity centres and clubs	**56**	60
Other projects	**97**	78
Administration	**16**	23
	169	161

The number of employees' whole benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No	Group 2021 No
In the band £60,001 - £70,000	**1**	1
In the band £70,001 - £80,000	**-**	1
In the band £80,001 - £90,000	**1**	-

Key management personnel comprises of the CEO and COO. The aggregate remuneration of key management personnel was £145,706 (2021: £239,637). In 2021, the key management personnel also included a Commercial Director who resigned and was not replaced.

Total settlement agreements and associated pay in the year was £39,088.

10 TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021: £Nil).

During the year, expenses totalling £Nil were reimbursed or paid directly to Trustees (2021: £10 to 1 Trustee). The expenses reimbursed in 2021 to trustees were in connection with travelling expenses.

11 TANGIBLE FIXED ASSETS

Group and Charity

	Freehold property	Office equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2021	1,300,000	293,778	**1,593,778**
Additions	-	36,687	**36,687**
At 31 March 2022	**1,300,000**	**330,465**	**1,630,465**
Depreciation			
At 1 April 2021	-	191,218	**191,218**
Charge for the year	26,000	42,616	**68,616**
At 31 March 2022	**26,000**	**233,834**	**259,834**
Net book value			
At 31 March 2022	**1,274,000**	**96,631**	**1,370,631**
At 31 March 2021	1,300,000	102,561	1,402,561

Land and buildings with a carrying value of £1.3 million were revalued in the accounts on 18 June 2019 by Stiles Harold Williams, independent valuers not connected with the charity on the basis of market value. The trustees are not aware of any material changes in the value since this valuation.

12 FIXED ASSET INVESMENTS

Group

	Listed investments	Total
	£	£
Cost or valuation		
At 1 April 2021	2,257	**2,257**
Revaluation to fair value in the year	627	**627**
At 31 March 2022	**2,884**	**2,884**
Net book value		
At 31 March 2022	**2,884**	**2,884**
At 31 March 2021	2,257	2,257

12 FIXED ASSET INVESTMENTS (CONTINUED)

Charity	Investments in subsidiary	Listed investments	Total
	£	£	£
Cost or valuation			
At 1 April 2021	1	2,257	**2,258**
Revaluation to fair value in the year	-	627	**627**
At 31 March 2022	**1**	**2,884**	**2,885**
Net book value			
At 31 March 2022	**1**	**2,884**	**2,885**
At 31 March 2021	1	2,257	2,258

Principal subsidiaries
The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Age UK West Sussex Enterprises Limited	03618876	Suite 2, 1st Floor, Anchor Springs, Littlehampton, West Sussex, BN17 6BP	Dormant – no trade in the year

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

13 STOCKS

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	£	£
Finished goods and goods for resale	**1,183**	2,176	**1,183**	2,176
	1,183	2,176	**1,183**	2,176

14 DEBTORS

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Due within one year				
Trade debtors	**506,619**	102,394	**506,619**	102,394
Amounts owed by group undertakings	**-**	3,700	**-**	3,700
Other debtors	**271,167**	1,936	**271,167**	1,935
Prepayments and accrued income	**188,752**	34,227	**188,752**	34,227
	966,538	142,257	**966,538**	142,256

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2022	2021	**2022**	2021
	£	£	**£**	£
Trade creditors	**181,263**	55,458	**181,263**	55,458
Amounts owed to group undertakings	**-**	3,615	**1**	-
Other taxation and social security	**252,529**	32,321	**252,529**	32,321
Pension contributions payable	**-**	14,377	**-**	14,377
Other creditors	**7,095**	4,697	**3,481**	4,697
Accruals and deferred income	**184,304**	54,503	**184,304**	54,504
	625,191	164,971	**621,578**	161,357

16 STATEMENT OF FUNDS - CONSOLIDATED

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
Unrestricted general funds	£	£	£	£	£
General funds	2,211,538	3,857,620	(3,828,304)	-	**2,240,854**
Reserves	3,700	1,147	(77)	-	**4,770**
	2,215,238	**3,858,767**	**(3,828,381)**	-	**2,245,624**
Unrestricted designated funds					
Our Customers	120,000	-	(49,500)	45,138	**115,638**
Our Services	99,150	-	-	(45,150)	**54,000**
Our People	53,116	-	(67,017)	72,451	**58,550**
Our Operations	31,000	-	-	(1,000)	**30,000**
Our Organisation	146,630	-	(20,857)	(71,439)	**54,334**
	449,896	-	**(137,374)**	-	**312,522**
Restricted funds					
Broadbridge Heath Village Agent	-	11,972	(11,972)	-	-
Welfare donations	17,369	300	(7,348)	-	**10,321**
PAT Community support workers	14,055	-	(14,055)	-	-
Arun activity centre and clubs	62,520	-	(24,201)	-	**38,319**
Help at home	40,593	-	(40,593)	-	-
Chichester activities	7,592	3,000	(10,592)	-	-
Burgess Hill activity centre	31,874	-	(31,874)	-	-
Haywards Heath activity centre	80,000	-	(60,000)	-	**20,000**
Elderberry dementia clubs	15,000	-	(15,000)	-	-
Adur day activities	14,073	-	(14,073)	-	-
B&H dementia services	11,215	5,000	(11,215)	-	**5,000**
Dementia CST	-	13,466	(13,466)	-	-
Dementia MCST	-	16,509	(11,509)	-	**5,000**
Christ's Hospital fund	3,095	(175)	-	-	**2,920**
Crawley Borough Council	-	29,493	(29,493)	-	-
Help at Home	3,086	-	(3,086)	-	-
Horsham district	2,475	50,000	(52,475)	-	-
Infection control	-	91,158	(91,158)	-	-
Crawley Golf Club	-	1,575	(1,575)	-	-
Eastbrook Community Centre	-	16,000	(16,000)	-	-
Extreme weather	-	2,000	(2,000)	-	-
Fuel poverty	-	4,800	(4,800)	-	-
Laburnam Centre refit	-	50,000	-	-	**50,000**
Selsey fitness activities	-	500	(500)	-	-
Tackling inequalities	-	3,000	(3,000)	-	-
Walking football	-	8,418	(8,418)	-	-
Winter warmer grant	-	4,848	(4,848)	-	-
Workforce grant	-	14,500	(14,500)	-	-
The Hope Keith Trust	-	31,697	(31,697)	-	-
	302,947	**358,061**	**(529,448)**	-	**131,560**
Total funds	**2,968,081**	**4,216,828**	**(4,495,203)**	-	**2,689,706**

16 STATEMENT OF FUNDS – CONSOLIDATED (CONTINUED)

DESIGNATED FUNDS

Our designated funds are funds required for our future investment and link directly to our 5 year Strategic Plan. We operate the following Funds:

- **Our Customers**: To develop and maintain a broad and deep understanding of our customers, developing clear and informed insights into their needs, expectations and aspirations.
- **Our Services**: Join up our services to facilitate positive customer journeys and care pathways that enable our customers to successfully achieve the positive outcomes they wish.
- **Our People**: To create a diverse, inclusive and enabling culture where staff, volunteers and trustees feel welcomed, valued and can thrive.
- **Our Operations**: To put local work at the heart of our business, developing and participating in local networks, teams and services, tailored to the needs and resources within distinct localities.
- **Our Organisation**: To develop and promote our profile, reputation and brand as one organisation, with a single mission and vision.

RESTRICTED FUNDS

Broadbridge Heath Parish Council and the Hope Keith Trust funded our **Village Agents** and rural outreach workers who supported local groups and clubs, helping set up new ones and providing a friendly face, assisting those in rural communities with advice and practical help.

Our **Welfare Donations** and **Christ's Hospital** projects are hardship funds which older people can access to help with among other things payment of their bills, purchase of white goods or food vouchers.

Our Localities Team provide fun, engaging, stimulating social and physical activities and projects in our buildings and in the local community to encourage older people to be active and reduce social isolation and loneliness. These projects were partly funded by several restricted funds from **Arun** District Council, **Chichester** District Council, Mid Sussex (**Burgess Hill** and **Haywards Heath**) District Council, **Crawley** Borough Council, **Horsham** District Council, **Crawley Golf Club**, Age UK national (**Tackling Inequalities** fund) and the Rangoonwala Foundation for the **Eastbrook Community Centre**.

Our **Walking Football** programme which took place in Worthing, Arun, Arundel and Portslade (women only) was funded by Age UK national and Active Sussex who also funded the expansion in participation of our **Selsey Fitness Classes**.

Our **Laburnam Centre** in Bognor Regis will be receiving a refit this year including the inclusion of changing rooms for the gym facility which has been funded by the Garfield Weston Foundation.

The **Prevention Assessment Team community workers** provided triage and low-level interventions and support, including information and signposting to services to support and prevent clients from entering crisis.

Our **Help at Home** funds helped support our service which provides shopping, cleaning, and gardening for older people to enable them to maintain their independence.

Our Dementia clubs which provided support to carers and the cared for, offering a range of stimulating activities for those with dementia were partly funded from the following funds **Elderberry dementia clubs, Brighton and Hove dementia clubs** and the Age UK national funded **Cognitive Stimulation therapy and Maintenance Cognitive Stimulation therapy**.

16 STATEMENT OF FUNDS – CONSOLIDATED (CONTINUED)

The **Infection Control** grant was provided by Brighton & Hove City Council and West Sussex County Council to help reduce the rate of Covid 19 transmission and the **Extreme Weather** (Age UK national) and **Winter Warmer** (West Sussex County Council) grants helped support older people during the period of low winter temperatures and the **Fuel Poverty** (West Sussex County Council) fund supported us to deliver a frozen meal service to older people across West Sussex.

The **Workforce Recruitment & Retention Fund** was provided by Brighton & Hove City Council to ensure safe staffing levels over the winter period and to address other workforce challenges and pressures to ensure there is sufficient workforce capacity across services.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds – current period

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£
Tangible fixed assets	**1,370,631**	-	-	**1,370,631**
Fixed asset investments	**2,884**	-	-	**2,884**
Current assets	**1,497,300**	**312,522**	**131,560**	**1,941,382**
Creditors due within one year	**(625,191)**	-	-	**(625,191)**
	2,245,624	**312,522**	**131,560**	**2,689,706**

Analysis of net assets between funds – prior period

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Tangible fixed assets	**1,336,129**	**66,432**	1,402,561
Fixed asset investments	**2,257**	-	2,257
Current assets	**1,494,720**	**236,515**	1,731,234
Creditors due within one year	**(164,971)**	-	(164,971)
Provisions for liabilities and charges	**(3,000)**	-	(3,000)
	2,665,135	**302,947**	2,968,081

18 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2022 £	Group 2021 £
Net income/expenditure for the period (as per SoFA)	**(278,375)**	107,952
Adjustments for:		
Depreciation charges	**68,616**	38,831
Profits/(losses) on investments	**627**	(73)
Dividends, interest and rents	**(2,700)**	(1,492)
Pension provision movement	**3,000**	400
Decrease in stocks	**993**	302
Increase in debtors	**(824,280)**	(10,673)
Increase in creditors	**460,280**	29,631
Net cash provided by/(used in) operating activities	**(571,839)**	164,878

19 ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2022 £	Group 2021 £
Cash in hand	**973,661**	1,579,487
Total cash and cash equivalents	**973,661**	1,579,487

20 ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	**1,579,487**	**(605,826)**	**973,661**
Bank overdrafts repayable on demand	**(2,675)**	**415**	**(2,260)**
Debt due within one year	**(14,377)**	**14,377**	**-**
	1,562,435	**(591,034)**	**971,401**

21 CONTROLLING PARTY

The charitable company is controlled by the Board of Trustees, who are also directors under company law.

22 OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	**30,950**	30,950
Between two and five years	**35,188**	58,538
Over five years	**88,014**	95,614
	154,152	185,102

23 PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund.

The pension cost charge represents contributions payable by the group to the fund and amounted to £95,862 (2021 - £81,994). Contributions amounting to £Nil (2021 - £14,337) were payable to the fund at the balance sheet date and are included in creditors.

The group also operates a defined benefit pension scheme. The disclosures below are provided in respect of the Age Concern Section of the Age UK Retirement Benefits Scheme (the 'Scheme').

The level of benefits provided by the Scheme depends on a member's length of service and their salary at their date of leaving the Scheme. This section of the Scheme closed to future employees on 30 November 2008.

A full actuarial valuation of the Scheme was carried out as at 31 March 2019 and the results of this valuation have been updated to 31 March 2022 by a qualified independent actuary.

The present value of the defined benefit obligation was measured using the Projected Unit Method.

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2022	2021
	%	%
Discount rate for scheme liabilities	**2.80**	2.10
Expected rate of salary increases	**N/A**	N/A
RPI inflation assumption	**3.60**	3.10
CPI inflation assumption	**2.80**	2.30

	2022	2021
Mortality rates (in years)	Years	Years
- For a male aged 65 now	**22.1**	22.1
- At 65 for a male aged 45 now	**23.1**	23.1
- For a female aged 65 now	**24.5**	24.4
- At 65 for a female aged 45 now	**25.6**	25.6

23 PENSION COMMITMENTS (CONTINUED)

The Group's share of the assets in the Scheme was:

	2022 £ '000	2021 £ '000
Equities	75	83
Diversified growth fund	56	54
Property	43	-
Cash and other liquid assets	5	10
Matching assets/bonds	268	285
	447	432

The current service cost in the year £11,400 (2021 - £5,700).

	2022 £ '000	2021 £ '000
Fair value of plan assets	447	432
Present value of funded liabilities	(419)	(435)
Surplus / (deficit)	28	(3)
Deficits only recognised in the SoFA	-	3

As the pension scheme is in surplus, the previous provision recorded in the financial statements has been released.

Age UK West Sussex, Brighton & Hove

England & Wales - Charity number 1086323

Accounts

Registered number: 04146487
Charity number: 01086323

AGE UK WEST SUSSEX, BRIGHTON AND HOVE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THURSDAY
AAII40UJ
A06 02/12/2021 #242
COMPANIES HOUSE

AGE UK WEST SUSSEX, BRIGHTON AND HOVE

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1 - 2
Trustees' report	3 - 12
Independent auditors' report on the financial statements	13 - 16
Consolidated statement of financial activities	17
Consolidated balance sheet	18 - 19
Charity balance sheet	20 - 21
Consolidated statement of cash flows	22
Notes to the financial statements	23 - 47

AGE UK WEST SUSSEX, BRIGHTON AND HOVE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

John Dixon
Robert Ashton (resigned 30 June 2020)
Leonard Barnett (resigned 2 December 2020)
Robert Page (resigned 8 December 2020)
Amanda Latham
Peter Worster
Linda Dyos
Paul Allen (appointed 1 July 2020)
Frances Haigh (appointed 1 July 2020, resigned 15 October 2020)
Maureen Vallon (appointed 1 July 2020)
Caroline Instance (appointed 1 July 2020)
Philip Lansberry (appointed 1 July 2020)
Sam Jones

Company registered number

04146487

Charity registered number

01086323

Registered office

Suite 2, 1 Floor
Anchor Springs
Littlehampton
West Sussex
BN17 6BP

Company secretary

Helen Rice

Independent auditors

Baldwin Scofield Ltd
Chartered Accountants
Statutory auditors
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Lloyds Bank plc
10 East Street
Chichester
West Sussex
PO19 1HJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the Age UK West Sussex, Brighton & Hove for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The name of the charity is now Age UK West Sussex, Brighton & Hove.

Objectives and activities

Policies and objectives

The charity's vision is a world in which older people flourish - and its mission is to improve the lives of older people in West Sussex and Brighton & Hove. We are passionate and determined about making later life better, and we act with integrity and provide a quality service. We listen to the views of people in later life, their families and carers, to shape the services we provide.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Strategies for achieving objectives

We supported over 11,100 residents and have recorded over 84,000 contacts with individuals - we have big ambitions. Our five-year strategic plan launched in 2020 sets out a framework of priorities and goals for AUKWSBH over the next five years. Older people and their changing needs are at the core of everything we do.

Our plan is informed primarily by consultation with our customers, services are often co-designed with them and we call on our extensive knowledge and experience of working in the sector for 65 years. In addition, our volunteers, staff, trustees, partners, and other stakeholders also give us incredibly valuable input. This is supported by an analysis of current activities, assets, resources, performance, demand, local and national policy developments, and market trends. We never stop listening and we are confident that our work reflects older people's needs and aspirations.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

Activities undertaken to achieve objectives

We improve the quality of people's later life through a range of community and home-based services and enterprises. We are the leading provider of services for older people (over 50) locally. We also provide support to working age adults (18-65) through our social prescribing services across West Sussex and Brighton & Hove, and through our Prevention Assessment Team (PAT) contract with WSCC. We help people access our services and those of our partners in the public, private, and voluntary sectors to help them thrive.

We enable older people in West Sussex, Brighton & Hove to be:

Informed Our information and advice services help people, including carers, to know their rights and make informed choices.

Connected Our community and building based social clubs, events and activities provide opportunities for people to get out, have fun, socialise and build friendships.

Healthy Our wide range of health and wellbeing activities including fitness classes, relaxation, hobby groups, as well as 'spa' treatments help people to keep active, stay healthy and improve their mental health.

Independent Our home-based services support people to stay independent for longer within their own home, including after a period of ill health. They also help to prevent hospital admissions.

Public benefit

We have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning for future activities. The Trustees consider our activities reflect the aims and objectives and that they are designed to provide accessible services and activities that benefit the appropriate section of the public in accordance with our charitable objectives.

Achievment and performance

2020-21 was an exceptional year for the world and a global crisis response was required for the Covid-19 pandemic. The reports below show the variety and intensity of our work in the last financial year.

In Brief

- We supported over 11,100 older people
- We delivered over 6,650 meals
- We made over 16,800 befriending calls
- We gave Help at Home to over 1,800 clients
- We helped over 150 people with Crisis services
- We provided information and advice to over 4,000 people
- We identified over £ 3.6 million in benefits that older people could claim

Achievment and performance (continued)

Review of activities

Central Operations
In addition to dealing with an unprecedented global pandemic, 2020-21 was a significant year for Age UK West Sussex, Brighton & Hove as we finalised our second merger. We merged with Age UK Horsham District on 1 July and undertook a significant programme of consolidation and change management to successfully bring our charities together.

This period also saw the introduction of a new Senior Leadership Team recruited to deliver the Five-Year Strategic Plan and implement the changes required for the significantly larger organisation.

Services

Information and Advice
We offer free, confidential information and advice service to people over 50, their families and carers. Our friendly advisors cover a huge range of topics including welfare benefits, housing needs, leisure and social activities, money advice, care planning and advice for carers. Our trained experts are available face to face, over the phone or via email and during this period we supported over 4,000 older people with their queries, dealing with over 14,000 topics.

One area of expertise is welfare benefits. This year, the team identified an incredible £3.6 million in benefits that older people could claim, or we could support them to claim. The additional income has made a difference to hundreds of individuals and families who may otherwise have really struggled financially in retirement.

Home from Hospital service
The partnership with Guild Care to provide a countywide Home from Hospital contract continues successfully. Vulnerable people leaving hospital are able to access up to six weeks of support, provided by volunteers. This includes practical and emotional support to ensure people regain their independence. We deliver the service in Arun, Chichester, Crawley and Mid Sussex and in 2020-21 supported 1,212 people by providing 14,194 hours of volunteer support. In 2020-21 we only supported 150 clients directly with home from hospital service following hospital discharge however, the Home from Hospital coordinators had over 3,000 interactions with clients throughout this period with doorstep deliveries or phone support.

Crisis Service
The Crisis service continues to provide temporary emergency support when other services are not available. Crisis supports older people who have an accident or are finding it impossible to cope in a domestic emergency as well as people discharged from hospital needing short term support to regain independence or while a long-term solution is found. All Crisis carers are carefully selected and trained. Through short visits and telephone calls they can provide practical help with regards to shopping, medication prompts, preparation of a light meal, light households tasks and low-level personal care. The service, available for a maximum of 7 days, continued to operate throughout the Covid crisis adapting to the challenge following changing government guidance throughout the early months. In 2020/21 they supported over 300 Clients providing over 4,500 hours of support.

Nail Cutting Service
Throughout 2020-21 the nail cutters were furloughed however we continue to develop the service in Brighton & Hove moving away from home visits and increasing our clinic-based service to ensure financial sustainability. The service is available to people over 50 who have impaired eyesight, reduced mobility or an inability to reach their feet for physical or medical reasons. The manager is exploring expanding the service into West Sussex using the activity centres as a base for clinics.

Take and Home and Settle & Relative Support
This service supports people who live alone on the day of their hospital discharge. Clients are transported home from A & E departments and hospital wards across West Sussex (including residents of West Sussex from East Surrey hospital). We continue the partnership with Guild Care. This service can support to "unblock" busy A & E departments and hospital beds while ensuring clients have a safe discharge reducing the risk of readmission. In 2021-20 we were able to support over 1,700 vulnerable people home more quickly and safely. However, during 2020-21 we only supported 90 people home. The coordinators were unable to be based in the hospitals

Achievment and performance (continued)

throughout the year. When able to, we offered a settle only service but with little uptake.

As the coordinators were unable to be based within the hospitals throughout the majority of 2020-21, we were unable to provide the relative support service. When not providing the service, the coordinators supported doorstep deliveries and befriending calls. Between them they had over 9,000 interactions with clients.

Social Prescribing
Social prescribers enable people connect to the services in their local community which will help them, tackling issues like debt, housing problems and social isolation.

During 2020-21 our social prescribers supported befriending calls and door step deliveries as well as supporting 553 Clients with a Social prescribing service. Even with the challenges faced this was an increase from the 2019-20 figure of 408 clients.

Prevention Assessment Team
This service is a multi-disciplinary team operating across West Sussex. Our Community Support Workers help vulnerable people with low level needs to remain independent within their communities for as long as possible. The service continued delivering virtually during the pandemic and our Community Support Workers were allocated to support Community Hubs during the crisis.

Our buildings and presence in our communities
We continued to manage and re-build our local community activities (post COVID-19) both from our buildings as well as growing a wider, district and borough offer in the community. We manage offices in Littlehampton and Brighton, and manage a further six buildings in Horsham, Crawley, Haywards Heath, Burgess Hill, Bognor Regis and Fishersgate. These local buildings provide a varied and engaging timetable, high-quality hot and cold food, and wider services from us or others for older people. They were incredibly busy and popular venues before the COVID-19 pandemic, and we opened quickly and closed the doors reluctantly as the various restrictions occurred during this year. The teams worked incredibly flexibly during this difficult period – increasing phone calls, food deliveries and door-step welfare checks when appropriate. Our rural outreach in Horsham was a lifeline for many, enabling us to reach and support these people quickly in their hour of need.

In November 2020 we were approached by West Sussex County Council (WSCC) to deliver a meal delivery programme at short notice with funding distributed by Government. We were successful in delivering over 10,000 meals to the most vulnerable over the four months this project was funded by WSCC. It was a great way to continue our connection with older people and reduce loneliness over the winter months.

Our refurbished gym celebrated its first year of operation and goes from strength to strength at the Laburnum Centre in Bognor Regis. It is a popular, safe, and trusted place for older people to keep fit physically and mentally, as well as a great space to meet rehabilitation plans with our staff and volunteers on hand to support.

In this period, we took on Eastbrook Manor in Fishergate, Adur as a community center to help realise our ambition of more integrated and pan-generational work with older people. We also successfully tendered for WSCCs reducing social isolation contracts for delivery in all WSCC District and Boroughs bar Worthing, which begin in July 2021.

Daybreak Service - helping both individual and carer navigate life with dementia
Our work with people living with dementia and their carers is one area where our impact can be immediate and life changing. Having someone to turn to who completely understands the challenges dementia poses and who can offer some personalised support can make a huge difference.

Last year, we supported 97 clients and 97 carers through our dementia service. Repeated lockdowns had a negative effect on mental ability for many and in these cases, where our services couldn't meet their needs any longer, we worked with clients and their families to find alternative care arrangements. We also saw a significant rise in referrals and were able to increase group sizes at two of our locations.

We've created a safe, stimulating environment to help people living with the condition fight back against its progress, using a range of activities which work on motor skills, memory and movement. For carers, we offer respite and the opportunity to take some time for themselves, knowing that those they support are getting the

Achievment and performance (continued)

best possible care. Caring responsibilities can take their toll and a regular break can make all the difference in terms of protecting the carer's own physical and mental health. The two elements, for client and carer, work hand in hand.

Help at Home
In 2020-21 we provided a Help at Home service across the county including via WSCC contracts covering Crawley, Arun, Horsham and Chichester. This provided subsidised domestic help to over 250 older people. This funding was withdrawn at the end of June 2021. Most of these clients transferred to our paid for service which now currently supports 1,300 customers.

From March 2020 to June 2020, we were able to offer a limited service to existing customers who needed shopping. The service fully re-opened in June 2020 where customers were happy to have a home helper and home helpers were happy to work.

Help at Home is also continuing to support older people with the handyperson service, gardening and home visiting across West Sussex and Brighton and Hove. As we approach Winter 2021 Help at Home will be providing Home Energy Checks for clients in hard to heat homes and/or in fuel poverty. Our handypeople will also be delivering and installing oil filled radiators to clients who need emergency heating over the winter in the event of a boiler breakdown.

Helping older people to remain at home and independent is the main feature and success of the help at home service which is growing at pace.

Fundraising

Historically, we have relied heavily on contracted income and individual service leads applied for service specific funding or capital projects resulting in largely restricted funds. During 2020/21 we saw a significant decline in traditional fundraising opportunities but were incredibly fortunate with Covid-19 crisis fundraising. We achieved success in nearly 60% of all applications.

Our emergency campaign 'We are still here for you', launched in direct response to Covid-19 helped to raise crucial funds towards the introduction and continuation of befriending calls, the launch of Connect magazine, activity packs, doorstep visiting, wellbeing checks, shopping and meal deliveries. In addition, we also designed three additional fundraising campaigns strategically launched throughout the remainder of the year - our Summer 'Cream Tea' Fundraiser, our 'Bags of Support' Autumn campaign and Keep Warm and Well this Winter' including Festive Bags of Support, meal deliveries, wellbeing checks, energy checks, warm home packs, plus information and advice support.

All three campaigns achieved significant media coverage, boosted fundraising income, increased awareness, and resulted in new Corporate Sponsorship / CSR relationships.

Achievment and performance (continued)

Investment policy and performance

AUKWSBH has the power to invest as contained in its governing document.

At present, AUKWSBH holds no investments, other than in its subsidiary Age UK West Sussex Enterprises Limited, and its bank accounts. Responsibility for sanctioning and approving investments lies with the Trustees who will seek professional advice in these matters if they consider it appropriate. Such proposals will be prepared by the Head of Finance in liaison with the CEO and Chief Operating Officer with appropriate professional advice.

The broad investment policy is:

- Investments should be made to strike a balance between a good return on investment and security
- To re-invest investment income
- To review investments annually
- To consider ethical factors only insofar as these reflect the charitable objects of Age UK West Sussex, Brighton & Hove, and are consistent with charity law
- To ensure that an appropriate level of accessible funds is maintained

In addition, procedures should ensure that all records of investments are held in a secure place, that statements of investments are available for inspection by Trustees at finance sub-committee meetings if requested and that controls are in place to ensure that all investment income is received on a timely basis.

Financial review

The consolidated results of the charity and its subsidiary are set out in the Statement of Financial Activities. The total consolidated funds held at the balance sheet are £2,968,082 which consist of £302,947 held in restricted funds, £449,896 in designated funds and £2,215,239 held in general unrestricted funds. The charity's net movement in funds for the year was therefore £107,952 (2020 - £1,507,857).

Included in the post Age UK Horsham District merger consolidated figures are net assets of £253,476 which have been included as donations income.

Designated Funds

We are designating funds to be able to respond to the organisational development needs of the business as well as the external demands placed on the charity and the developmental areas to allow us to be fit for purpose in the future.

The Trustees reviewed the designated fund allocations as part of the budget process for 2021/22. A revised 4-year investment plan has been produced which is aligned clearly to our strategic objectives and investment requirements. Details of these fund allocations are included in the notes to the accounts.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

The process of holding reserves is an essential part of good financial management practice. Trustees are, however, required to justify their legal power to hold reserves.

Because of the vulnerability of our client group and the nature of the services we offer, the Trustees of AUKWSBH have determined that there is a need to secure the organisation's viability beyond the immediate future in order to provide reliable services and funding over the longer term and to be able to absorb downturns in income.

A formula to determine the level of reserves should include:

- costs of staff redundancies
- contractual relationships e.g. leases
- working capital requirements
- any outstanding net liabilities
- insurance costs - public liability, employer's liability, contents and buildings
- financing planned investments

The level of reserves required will be adjusted annually during budget setting taking into account to above formula. Our current level of reserves stands at £2,215,239 which includes our building which has a value of £1,300,000. This covers our minimum reserves level which the Trustees have considered to be £1,000,000.

Responsibility for approving the annual assessment is vested with the Trustees, assisted, if appropriate, by professional advisers. The Chief Executive and Head of Finance should prepare a report for a meeting of the Trustees every year and make such recommendations for adjusting the reserves as appropriate.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed and are satisfied those systems are in place or specific actions agreed to manage these major risks. A risk register is updated every quarter for all risks and reviewed at each Board meeting.

A key risk that the organisation faces is the one shared with many others – that of the recovery from the impact of the Covid 19 pandemic. With reduced customer confidence, recruitment challenges, supply chain challenges and price rises, our generated income has been reduced. In order to mitigate this, we continue to seek high quality feedback from customers, market our services widely, strive to diversify our income with fundraising initiatives and have adapted our operating model to become a more agile service provider.

Another major risk is the investment required into our telephony and IT systems of our three merged organisations. This investment has been scoped as part of our 4-year investment plan and will cover upgrades and rationalisation in our telephony, a migration to SharePoint and a continuous improvement of our IT hardware so that we can continue to deliver quality services for older people.

Principal funding

The principal funding sources for the charity are currently by way of grants from various bodies and contract income from West Sussex County Council, Arun District Council, Mid Sussex District Council, Horsham District Council and Crawley Borough Council. We have also received NHS Clinical Commissioning Group (CCG) funding from Brighton & Hove, Horsham & Mid Sussex, Regis and Chanctonbury. The income from these sources which amounts to 61% of our total income underpins a major proportion of the work that we do to meet our charitable objectives.

Structure, governance and management

Governing document

Age UK West Sussex, Brighton & Hove is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The charity is established to promote and develop services for older people in any manner which now or hereafter may be deemed by lay to be charitable in and around West Sussex.

Methods of appointment or election of Trustees

The management of the Group and the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Organisational structure and decision-making policies

None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Directors of the charity are appointed following proposal and seconding by the Board of Trustees at a full Annual General Meeting. Board members may also be co-opted during the year. The Trustees of the charity are responsible for the overall strategic direction and control of the charity and receive reports and recommendations from the directors and the operational leadership team. The Trustees delegate day to day management of the charity to Helen Rice who is Chief Executive and Company Secretary.

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. The charity is a member of an Association of over 130 independent charities in England that share a commitment to making life fulfilling, enjoyable and productive for all people in later life. The charity has a close relationship with the County Council, borough and district councils, and statutory health bodies together with other voluntary organisations both nationally and throughout West Sussex and Brighton and Hove. These close links have proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

Policies adopted for the induction and training of Trustees

All serving Trustees are familiar with the practical work of the charity. Potential new Trustees, who are selected for their strengths and the diversity that they will be able to bring to the Board, are invited and encouraged to spend some time at our head office, and if possible, at our other bases of activity and outreach localities, to familiarise themselves with the charity and the context within which it operates. New trustees will be made fully aware of:

- the obligations of Trustees.
- the eligibility of Trustees.
- the main documents which set out the operational framework for the charity including the Memorandum and Articles.
- the current financial position, including a copy of the latest published accounts.
- strategies, plans and objectives.
- the Charity Commission's role and the publications that can be obtained there from such as their guide The Essential Trustee'.

Pay policy for key management personnel

The Trustees set the level of remuneration of the CEO and other members of the Senior Leadership Team (SLT). This is normally done at an annual review each December for implementation in the following April. The Chair and other Board members review and benchmark the salary in equivalent local charities and in the statutory sector we work with in making their decisions.

Plans for future periods

As we head towards our 65th anniversary year we're bigger and better than ever. Older people and their changing needs are at the core of everything we do so we're currently in the process of working with them, to ensure we're reflecting their needs, wants and aspirations. We're keen to hear what people would like us to provide in future and the existing services they value the most.

It's important for us to help people wherever they are, rather than just expecting them to come to us. We've found our centre visitor numbers are still significantly lower than pre-Covid levels and we're determined to continue to support people at home, as well as in the community. Our centres remain at the heart of our charity and we're aiming to provide more modern buildings which can act as intergenerational hubs. In addition, we're branching out into offering services in venues such as cafes and pubs, making us more accessible across our area.

We're creating a team of Community Agents who can map localities to understand the demographics and more importantly, the needs of over 50s in each area. One size doesn't fit all, so we know that a truly local understanding, with a tailored individual approach is going to be most helpful for our clients.

Our forthcoming anniversary will be a time for reflection, celebration and ambition. Our aim is to help enable people to love later life. Where that's not possible, we believe we can always make a difference. This year we want to provide the best possible services and activities, amplify older people's voices with our campaigning, and be there for more people than ever before.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Disclosure of information to auditors

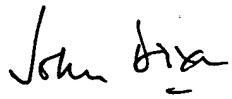
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Baldwin Scofield Ltd, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 22 November 2021 and signed on their behalf by:



John Dixon

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE UK WEST SUSSEX, BRIGHTON AND HOVE

Opinion

We have audited the financial statements of Age UK West Sussex, Brighton and Hove (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's 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 Charities Act 2011.

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 Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Group's or the parent 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE UK WEST SUSSEX, BRIGHTON AND HOVE (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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 Group's and the parent 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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE UK WEST SUSSEX, BRIGHTON AND HOVE (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to the reporting framework in conformity with the requirements of the Companies Act 2006 and the relevant direct and indirect tax compliance regulations in the United Kingdom.

We understood how Age UK West Sussex, Brighton & Hove is complying with those frameworks by making enquiries of management to understand how the charity maintains and communicates its policies and procedures in these areas and corroborated this by reviewing supporting documentation and minutes of meetings of those charged with governance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by considering the risk of management override to be a fraud risk. In addition, we considered the risk of management override by sampling from the entire population of journals, identifying specific transactions which did not meet our expectations based on specific criteria and investigated these to gain an understanding and then agree back to source documentation.

Based on this understanding we designed our audit procedures to identify noncompliance with such laws and regulations. Our procedures involved verifying that material transactions were recorded in compliance with Financial Reporting Standards and the charity SORP in conformity with the requirements of the Companies Act 2006.

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 Auditors' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE UK WEST SUSSEX, BRIGHTON AND HOVE (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Baldwin Scofield Ltd
Chartered Accountants
Statutory auditors
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

22 November 2021

Baldwin Scofield Ltd are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	**823,652**	**2,241**	**825,893**	*1,688,151*
Charitable activities	4	**2,793,286**	**197,931**	**2,991,217**	*2,854,186*
Other trading activities	5	**-**	**-**	**-**	*75,584*
Investments	6	**1,492**	**-**	**1,492**	*1,741*
Total income		**3,618,430**	**200,172**	**3,818,602**	*4,619,662*
Expenditure on:					
Raising funds		**20,091**	**-**	**20,091**	*86,721*
Charitable activities	8	**3,347,651**	**342,908**	**3,690,559**	*3,035,393*
Total expenditure		**3,367,742**	**342,908**	**3,710,650**	*3,122,114*
Net income/(expenditure) before net gains on investments		**250,688**	**(142,736)**	**107,952**	*1,497,548*
Net gains on investments		**-**	**-**	**-**	*309*
Net movement in funds before other recognised gains		**250,688**	**(142,736)**	**107,952**	*1,497,857*
Other recognised gains:					
Other gains		**-**	**-**	**-**	*10,000*
Net movement in funds		**250,688**	**(142,736)**	**107,952**	*1,507,857*
Reconciliation of funds:					
Total funds brought forward		**2,414,446**	**445,683**	**2,860,129**	*1,352,272*
Net movement in funds		**250,688**	**(142,736)**	**107,952**	*1,507,857*
Total funds carried forward		**2,665,134**	**302,947**	**2,968,081**	*2,860,129*

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 23 to 47 form part of these financial statements.

AGE UK WEST SUSSEX, BRIGHTON AND HOVE
REGISTERED NUMBER: 04146487

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	13		**1,402,561**		*1,414,142*
Investments	14		**2,257**		*2,330*
			1,404,818		*1,416,472*
Current assets					
Stocks	15	**2,176**		*2,478*	
Debtors	16	**142,258**		*131,585*	
Cash at bank and in hand		**1,586,801**		*1,449,240*	
		1,731,235		*1,583,303*	
Creditors: amounts falling due within one year	17	**(164,971)**		*(137,045)*	
Net current assets			**1,566,264**		*1,446,258*
Total assets less current liabilities			**2,971,082**		*2,862,730*
Net assets excluding pension liability			**2,971,082**		*2,862,730*
Defined benefit pension scheme liability	25		**(3,000)**		*(2,600)*
Total net assets			**2,968,082**		*2,860,130*
Charity funds					
Restricted funds	19		**302,947**		*445,683*
Unrestricted funds					
Designated funds	19	**449,896**		*201,054*	
General funds	19	**2,215,239**		*2,213,393*	
Total unrestricted funds	19		**2,665,135**		*2,414,447*
Total funds			**2,968,082**		*2,860,130*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

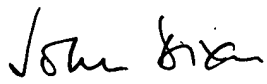
However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

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

The financial statements were approved and authorised for issue by the Trustees on 22 November 2021 and signed on their behalf by:



John Dixon

The notes on pages 23 to 47 form part of these financial statements.

AGE UK WEST SUSSEX, BRIGHTON AND HOVE
REGISTERED NUMBER: 04146487

CHARITY BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020 £*
Fixed assets					
Tangible assets	13		**1,402,561**		*1,413,672*
Investments	14		**2,258**		*2,330*
			1,404,819		*1,416,002*
Current assets					
Stocks	15	**2,176**		*2,478*	
Debtors	16	**142,257**		*131,584*	
Cash at bank and in hand		**1,579,487**		*1,440,691*	
		1,723,920		*1,574,753*	
Creditors: amounts falling due within one year	17	**(161,357)**		*(132,289)*	
Net current assets			**1,562,563**		*1,442,464*
Total assets less current liabilities			**2,967,382**		*2,858,466*
Net assets excluding pension liability			**2,967,382**		*2,858,466*
Defined benefit pension scheme liability	25		**(3,000)**		*(2,600)*
Total net assets			**2,964,382**		*2,855,866*
Charity funds					
Restricted funds	19		**302,947**		*445,683*
Unrestricted funds					
Designated funds	19	**449,896**		*201,054*	
General funds	19	**2,211,539**		*2,209,129*	
Total unrestricted funds	19		**2,661,435**		*2,410,183*
Total funds			**2,964,382**		*2,855,866*

The Charity's net movement in funds for the year was £108,516 *(2020 - £1,508,013)*.

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

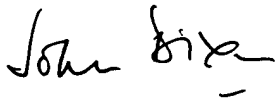
However, an audit is required in accordance with section 151 of the Charities Act 2011.

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 22 November 2021 and signed on their behalf by:



John Dixon

The notes on pages 23 to 47 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	*2020 £*
Cash flows from operating activities		
Net cash used in operating activities	**164,878**	*130,815*
Cash flows from investing activities		
Dividends, interests and rents from investments	**1,492**	*1,741*
Purchase of tangible fixed assets	**(27,720)**	*(96,805)*
	-	*3,000*
	-	*10,000*
Net cash used in investing activities	**(26,228)**	**(82,064)**
Cash flows from financing activities		
	(8,403)	*(11,400)*
Net cash used in financing activities	**(8,403)**	**(11,400)**
Change in cash and cash equivalents in the year	**130,247**	**37,351**
Cash and cash equivalents at the beginning of the year	**1,449,240**	*1,411,889*
Cash and cash equivalents at the end of the year	**1,579,487**	*1,449,240*

The notes on pages 23 to 47 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Age UK West Sussex, Brighton and Hove is a private company limited by guarantee incorporated in England and Wales. The registered office address is listed under administrative details on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Age UK West Sussex, Brighton and Hove meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

The accounts have been prepared on a going concern basis which has taken into consideration the impact of the Covid-19 pandemic.

2.3 Income

All Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charity may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Consolidated statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Freehold property	-	Nil
Office equipment	-	25% reducing balance

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.12 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated statement of financial activities as a finance cost.

2.13 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

The Group operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2019.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
General donations and fundraising	230,700	-	**230,700**
	253,476	-	**253,476**
Fundraising income - restricted	-	2,241	**2,241**
Total donation income	484,176	2,241	**486,417**
	-	-	-
Legacies	45,748	-	**45,748**
Grants	81,840	-	**81,840**
Government CJRS grants	208,189	-	**208,189**
Similar incoming resources	3,699	-	**3,699**
Other voluntary income	339,476	-	**339,476**
	823,652	2,241	**825,893**

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Donations	*25,454*	*40,194*	*65,648*
Legacies	*13,053*	*2,500*	*15,553*
	1,603,127	*2,073*	*1,605,200*
Government CJRS grants	*1,750*	-	*1,750*
	1,643,384	*44,767*	*1,688,151*

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income from charitable activities	2,793,286	197,931	**2,991,217**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from charitable activities (continued)

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Income from charitable activities	*75,122*	*2,779,064*	*2,854,186*

5. Income from other trading activities

Income from non charitable trading activities

	Total funds 2021 £

	Unrestricted funds 2020 £	*Total funds 2020 £*
Sales	*55,584*	*55,584*

6. Investment income

	Unrestricted funds 2021 £	**Total funds 2021 £**
Investment income - local cash	1,492	**1,492**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Investment income - local cash	*1,741*	*1,741*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £
	Grants to Institutions 2020 £	*Total funds 2020 £*
Grants payable	*70,945*	*70,945*

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Direct costs of charitable activities	3,347,651	342,908	**3,690,559**
	Unrestricted funds 2020 £		*Total funds 2020 £*
Direct costs of charitable activities	*3,035,393*		*3,035,393*

9. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs of charitable activities	3,586,097	104,462	**3,690,559**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2020 £	*Grant funding of activities 2020 £*	*Support costs 2020 £*	*Total funds 2020 £*
Direct costs of charitable activities	*2,616,534*	*70,945*	*347,914*	*3,035,393*

Analysis of direct costs

	Activities 2021 £	**Total funds 2021 £**
Staff costs	2,754,534	**2,754,534**
Activity centre catering and other costs	96,132	**96,132**
Travel costs and mileage	38,451	**38,451**
Agency and consultancy	40,849	**40,849**
Other costs	45,394	**45,394**
Conferences and meetings	1,486	**1,486**
Office and computer costs	114,310	**114,310**
Activity centre overheads	349,627	**349,627**
Payments to partners	106,013	**106,013**
Depreciation and impairment	39,301	**39,301**
	3,586,097	**3,586,097**

	Activities 2020 £	*Total funds 2020 £*
Staff costs	*2,006,295*	*2,006,295*
Activity centre catering purchases	*55,994*	*55,994*
Other costs	*90,500*	*90,500*
Activity centre overheads	*442,601*	*442,601*
Depreciation and impairment	*21,144*	*21,144*
	2,616,534	*2,616,534*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	**Total funds 2021 £**
Staff welfare costs	17,558	**17,558**
Professional indennity insurance	1,325	**1,325**
Professional fees	85,579	**85,579**
	104,462	**104,462**

	Activities 2020 £	*Total funds 2020 £*
Other support costs	*328,998*	*328,998*
Governance costs	*18,916*	*18,916*
	347,914	*347,914*

10. Auditors' remuneration

	2021 £	*2020 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**10,200**	*6,922*
Fees payable to the Charity's auditor in respect of:		
Audit fees billed to the subsidiary	**900**	*1,099*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

11. Staff costs

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Wages and salaries	**2,500,586**	*1,816,489*	**2,500,586**	*1,816,489*
Social security costs	**166,254**	*127,228*	**166,254**	*127,228*
Contribution to defined contribution pension schemes	**81,994**	*59,578*	**81,994**	*59,578*
Operating costs of defined benefit pension schemes	**5,700**	*3,000*	**5,700**	*3,000*
	2,754,534	*2,006,295*	**2,754,534**	*2,006,295*

The average number of persons employed by the Charity during the year was as follows:

	Group 2021 No.	*Group 2020 No.*	Charity 2021 No.	*Charity 2020 No.*
Activity centres and clubs	**60**	*51*	**60**	*51*
Other projects	**78**	*64*	**78**	*64*
Administration	**23**	*11*	**23**	*11*
	161	*126*	**161**	*126*

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

	Group 2021 No.	*Group 2020 No.*
In the band £70,001 - £80,000	**1**	*2*

The aggregate remuneration of key management personnel during the year amounted to £239,637 (2020: £223,229).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, expenses totalling £10 were reimbursed or paid directly to 1 Trustee *(2020 - £145 to 2 Trustees)*. The expenses reimbursed to trustees were in connection with travelling expenses.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Tangible fixed assets

Group

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2020	**1,300,000**	**276,505**	**1,576,505**
Additions	**-**	**27,720**	**27,720**
Disposals	**-**	**(10,447)**	**(10,447)**
At 31 March 2021	**1,300,000**	**293,778**	**1,593,778**
Depreciation			
At 1 April 2020	**-**	**162,363**	**162,363**
Charge for the year	**-**	**38,831**	**38,831**
On disposals	**-**	**(9,977)**	**(9,977)**
At 31 March 2021	**-**	**191,217**	**191,217**
Net book value			
At 31 March 2021	**1,300,000**	**102,561**	**1,402,561**
At 31 March 2020	*1,300,000*	*114,142*	*1,414,142*

Charity

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2020	**1,300,000**	**266,058**	**1,566,058**
Additions	**-**	**27,720**	**27,720**
At 31 March 2021	**1,300,000**	**293,778**	**1,593,778**
Depreciation			
At 1 April 2020	**-**	**152,386**	**152,386**
Charge for the year	**-**	**38,831**	**38,831**
At 31 March 2021	**-**	**191,217**	**191,217**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Tangible fixed assets (continued)

Charity (continued)

	Freehold property £	Office equipment £	Total £
Net book value			
At 31 March 2021	**1,300,000**	**102,561**	**1,402,561**
At 31 March 2020	*1,300,000*	*113,672*	*1,413,672*

Land and buildings with a carrying value of £1.3 million were revalued in the accounts on 18 June 2019 by Stiles Harold Williams, independent valuers not connected with the charity on the basis of market vallue. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. The trustees are not aware of any material changes in the value since this valuation.

14. Fixed asset investments

Group	Listed investments £
Cost or valuation	
At 1 April 2020	**2,330**
Revaluations	**(73)**
At 31 March 2021	**2,257**
Net book value	
At 31 March 2021	**2,257**
At 31 March 2020	*2,330*

Charity	Investments in subsidiary companies £	Listed investments £	Total £
Cost or valuation			
At 1 April 2020	**1**	**2,330**	**2,331**
Revaluations	**-**	**(73)**	**(73)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Fixed asset investments (continued)

At 31 March 2021	**1**	**2,257**	**2,258**

Net book value

At 31 March 2021	**1**	**2,257**	**2,258**
At 31 March 2020	*1*	*2,330*	*2,331*

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Age UK West Sussex Enterprises Limited	03618876	Suite 2 Ist Floor, Anchor Springs, Littlehampton, West Sussex, BN17 6BP	Dormant

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Age UK West Sussex Enterprises Limited	**564**	**(564)**	**3,700**

15. Stocks

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Finished goods and goods for resale	**2,176**	*2,478*	**2,176**	*2,478*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

16. Debtors

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Due within one year				
Trade debtors	**102,394**	*57,701*	**102,394**	*57,702*
Amounts owed by group undertakings	**3,700**	*3,616*	**3,700**	*3,615*
Other debtors	**1,937**	*31,535*	**1,936**	*31,534*
Prepayments and accrued income	**34,227**	*38,733*	**34,227**	*38,733*
	142,258	*131,585*	**142,257**	*131,584*

17. Creditors: Amounts falling due within one year

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Credit cards	**2,675**	-	**2,675**	-
Trade creditors	**55,458**	*45,005*	**55,458**	*45,005*
Amounts owed to group undertakings	**3,615**	*3,615*	**-**	-
Other taxation and social security	**32,321**	*30,525*	**32,321**	*30,525*
Pension contributions payable	**14,377**	-	**14,377**	-
Other creditors	**2,022**	*18,867*	**2,022**	*17,726*
Accruals and deferred income	**54,503**	*39,033*	**54,504**	*39,033*
	164,971	*137,045*	**161,357**	*132,289*

18. Financial instruments

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Financial assets				
Financial assets measured at fair value through income and expenditure	**1,586,801**	*1,449,240*	**1,579,487**	*1,440,691*

Financial assets measured at fair value through income and expenditure comprise bank balances.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. Statement of funds

Statement of funds - current year

Designated funds have been set aside out of unrestricted funds by the trustees for specific purposes as described in the names of the funds which have been renamed during the year for clarity.

Restricted funds comprise the following unexpended balances of donations and grants held on trust for the specific purposes described in the title of the fund.

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Promotion and development of the building, services and position of Brighton (OUR OPERATIONS)	25,000	-	-	6,000	31,000
Strategic Planning to ensure sustainable future (OUR ORGANISATION)	145	-	-	-	145
Legal expenses post merger (OUR ORGANISATION)	1,985	-	-	144,500	146,485
Organisational development/modernisation (OUR SERVICES)	49,150	-	-	50,000	99,150
Redundancy and maternity pay (OUR PEOPLE)	59,774	-	(20,628)	13,970	53,116
Property development (OUR CUSTOMERS)	50,000	-	-	55,000	105,000
Office maintenance (OUR CUSTOMERS)	15,000	-	-	-	15,000
	201,054	-	(20,628)	269,470	449,896
General funds					
General Funds - all funds	2,209,129	3,618,430	(3,346,550)	(269,470)	2,211,539
Reserves	4,264	-	(564)	-	3,700

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. **Statement of funds (continued)**

Statement of funds - current year (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
	2,213,393	3,618,430	(3,347,114)	(269,470)	2,215,239
Total Unrestricted funds	2,414,447	3,618,430	(3,367,742)	-	2,665,135
Restricted funds					
Broadbridge Heath Village Agent grant	-	8,873	(8,873)	-	-
Welfare donations	8,917	10,000	(1,548)	-	17,369
PAT Community support workers - North & West	14,055	-	-	-	14,055
Arun activity centre and clubs	140,065	-	(77,545)	-	62,520
Help at home - paid for services	40,593	-	-	-	40,593
Chichester activities	7,592	-	-	-	7,592
Burgess Hill activity centre	31,874	-	-	-	31,874
Haywards Heath activity centre	162,299	23,500	(105,799)	-	80,000
Elderberry dementia clubs/Daybreak services	15,000	-	-	-	15,000
Adur day activities	14,073	-	-	-	14,073
B&H dementia services	11,215	-	-	-	11,215
Bob Smith Memorial fund	-	859	(859)	-	-
Christ's Hospital fund	-	6,423	(3,328)	-	3,095

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Consultation grant	-	605	(605)	-	-
Crawley Borough Council grant	-	41,114	(41,114)	-	-
Dementia grant	-	1,704	(1,704)	-	-
Help at Home - Training vouchers	-	3,086	-	-	3,086
Home from Hospital WSCC	-	2,475	(2,475)	-	-
Horsham district	-	39,975	(37,500)	-	2,475
Infection control grant	-	32,400	(32,400)	-	-
One Family grant	-	2,500	(2,500)	-	-
The Hope Keith Trust Village agent grant	-	26,658	(26,658)	-	-
	445,683	200,172	(342,908)	-	302,947
Total of funds	2,860,130	3,818,602	(3,710,650)	-	2,968,082

19. **Statement of funds (continued)**

Statement of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2020* £
Unrestricted funds						
Designated funds						
Promotion and development of the building, services and position of Brighton (OUR OPERATIONS)	*25,000*	-	-	-	-	*25,000*
Strategic Planning to ensure sustainable future (OUR ORGANISATION)	*10,000*	-	*(9,855)*	-	-	*145*
Legal expenses post merger (OUR ORGANISATION)	*5,000*	-	*(3,015)*	-	-	*1,985*
Organisational development/modernisation (OUR SERVICES)	*75,000*	-	*(25,850)*	-	-	*49,150*
Redundancy and maternity pay (OUR PEOPLE)	*95,500*	-	*(35,726)*	-	-	*59,774*
Property development (OUR CUSTOMERS)	*50,000*	-	-	-	-	*50,000*
Office maintenance (OUR CUSTOMERS)	*15,000*	-	-	-	-	*15,000*
	22,000	-	*(22,000)*	-	-	-
	30,000	-	-	*(30,000)*	-	-
	327,500	-	*(96,446)*	*(30,000)*	-	*201,054*
General funds						
General fund	*639,460*	*1,788,849*	*(225,225)*	-	*10,309*	*2,213,393*
Total Unrestricted funds	*966,960*	-	*(321,671)*	*(30,000)*	*10,309*	*2,414,447*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. Statement of funds (continued)

Restricted funds						
Welfare donations	*12,218*	-	*(3,301)*	-	-	*8,917*
PAT Community support workers - North & West	-	*137,500*	*(123,445)*	-	-	*14,055*
Arun activity centre and clubs	*138,156*	*478,811*	*(476,902)*	-	-	*140,065*
Help at home - paid for services	*29,103*	*154,948*	*(143,458)*	-	-	*40,593*
Chichester activities	*14,011*	*5,497*	*(11,916)*	-	-	*7,592*
Burgess Hill activity centre	*24,566*	*164,830*	*(157,522)*	-	-	*31,874*
Haywards Heath activity centre	*153,184*	*220,192*	*(211,077)*	-	-	*162,299*
Elderberry dementia clubs/Daybreak services	-	*325,013*	*(310,013)*	-	-	*15,000*
Adur day activities	*12,073*	*71,009*	*(69,009)*	-	-	*14,073*
B&H dementia services	-	*28,217*	*(17,002)*	-	-	*11,215*
Social prescribing	*2,000*	*42,799*	*(74,799)*	*30,000*	-	-
Information and advice	-	*186,311*	*(186,311)*	-	-	-
Community engagement	-	*13,960*	*(13,960)*	-	-	-
Crawley activity centre	-	*106,524*	*(106,524)*	-	-	-
Help at home - County contracts	-	*137,836*	*(137,836)*	-	-	-
Crawley comunity clubs	-	*35,996*	*(35,996)*	-	-	-
Take home and settle	-	*206,319*	*(206,319)*	-	-	-
Home from hospital	-	*127,174*	*(127,174)*	-	-	-
Community link specialists	-	*142,800*	*(142,800)*	-	-	-
Martlets	-	*20,455*	*(20,455)*	-	-	-
I&A ageing well	-	*46,934*	*(46,934)*	-	-	-
Crisis	-	*136,495*	*(136,495)*	-	-	-
Nailcutters	-	*34,211*	*(34,211)*	-	-	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2020* £
	385,311	*2,823,831*	*(2,793,459)*	*30,000*	*-*	*445,683*
Total of funds	*1,352,271*	*2,823,831*	*(3,115,130)*	*-*	*10,309*	*2,860,130*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	**201,054**	**-**	**(20,628)**	**269,470**	**449,896**
General funds	**2,213,393**	**3,618,430**	**(3,347,114)**	**(269,470)**	**2,215,239**
Restricted funds	**445,683**	**200,172**	**(342,908)**	**-**	**302,947**
	2,860,130	**3,818,602**	**(3,710,650)**	**-**	**2,968,082**

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2020* £
Designated funds	*327,500*	*-*	*(96,446)*	*(30,000)*	*-*	*201,054*
General funds	*639,460*	*1,788,849*	*(225,225)*	*-*	*10,309*	*2,213,393*
Restricted funds	*385,311*	*2,823,831*	*(2,793,459)*	*30,000*	*-*	*445,683*
	1,352,271	*4,612,680*	*(3,115,130)*	*-*	*10,309*	*2,860,130*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,336,129	66,432	**1,402,561**
Fixed asset investments	2,257	-	**2,257**
Current assets	1,494,720	236,515	**1,731,235**
Creditors due within one year	(164,971)	-	**(164,971)**
Provisions for liabilities and charges	(3,000)	-	**(3,000)**
Total	2,665,135	302,947	**2,968,082**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	*1,327,421*	*86,721*	*1,414,142*
Fixed asset investments	*2,330*	-	*2,330*
Current assets	*1,224,342*	*358,962*	*1,583,304*
Creditors due within one year	*(137,045)*	-	*(137,045)*
Provisions for liabilities and charges	*(2,600)*	-	*(2,600)*
Total	*2,414,448*	*445,683*	*2,860,131*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	*Group 2020 £*
Net income for the year (as per Statement of Financial Activities)	**107,952**	*1,497,857*
Adjustments for:		
Depreciation charges	**38,831**	*21,301*
Losses on investments	**(73)**	*(309)*
	(1,492)	*(1,741)*
Decrease in stocks	**302**	*146*
Increase in debtors	**(10,673)**	*(81,476)*
Increase in creditors	**29,631**	*1,106*
	-	*(1,327,069)*
	-	*21,000*
	400	*-*
Net cash provided by operating activities	**164,878**	*130,815*

23. Analysis of cash and cash equivalents

	Group 2021 £	*Group 2020 £*
Cash in hand	**1,579,487**	*1,449,240*
Total cash and cash equivalents	**1,579,487**	*1,449,240*

24. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	**1,449,240**	**137,561**	**1,586,801**
Bank overdrafts repayable on demand	**-**	**(2,675)**	**(2,675)**
Debt due within 1 year	**-**	**(14,377)**	**(14,377)**
	1,449,240	**120,509**	**1,569,749**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

25. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund.

The pension cost charge represents contributions payable by the group to the fund and amounted to £81,994 (2020 - £59,578). Contributions amounting to £14,337 were payable to the fund at the balance sheet date and are included in creditors.

The Group operates a defined benefit pension scheme.

The disclosures below are provided in respect of the Age Concern Section of the Age UK Retirement Benefits Scheme (the "Scheme").

The level of benefits provided by the Scheme depends on a member's length of service and their salary at their date of leaving the Scheme. This Section of the Scheme closed to future accrual on 30 November 2008.

A full actuarial valuation of the Scheme was carried out as at 31 March 2019 and the results of this valuation have been updated to 31 March 2021 by a qualified independent actuary. The expected Employer contributions for the year ending 31 March 2022 are TBC. These contributions include an allowance for administration expenses and PPF levies.

The results of the latest funding valuation at 31 March 2019 have been adjusted to the balance sheet date taking account of experience over the period since 31 March 2019, changes in market conditions and differences in the financial and demographic assumptions. The present value of the defined benefit obligation was measured using the Projected Unit Method.

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	At 31 March 2021	*At 31 March 2020*
	%	*%*
Discount rate for scheme liabilities	**2.10**	*2.20*
Future salary increases	**N/A**	*N/A*
	3.10	*3.00*
	2.50	*2.50*
RPI Inflation assumption	**3.10**	*2.80*
CPI Inflation assumption	**2.30**	*1.80*

	At 31 March 2021	*At 31 March 2020*
	Years	*Years*
Mortality rates (in years)		
- for a male aged 65 now	**22.1**	*21.7*
- at 65 for a male aged 45 now	**23.1**	*22.7*
- for a female aged 65 now	**24.4**	*24.0*
- at 65 for a female aged 45 now	**25.6**	*25.2*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

25. Pension commitments (continued)

The Group's share of the assets in the scheme was:

	At 31 March 2021 £000s	*At 31 March 2020 £000s*
Equities	**83**	*59*
Diversified growth fund	**54**	*50*
Property	**-**	*28*
Cash and other liquid assets	**10**	*4*
Matching assets/bonds	**285**	*260*
Total fair value of assets	**432**	*401*

The actual return on scheme assets was £40,000 *(2020 - £17,000)*.

The amounts recognised in the Consolidated statement of financial activities are as follows:

	2021 £	*2020 £*
Current service cost	**5,700**	*3,000*

Movements in the present value of the defined benefit obligation were as follows:

	2021 £
Opening defined benefit obligation	**3,000**
Current service cost	**5,700**
Closing defined benefit obligation	**8,700**

Movements in the fair value of the Group's share of scheme assets were as follows:

	2021 £000s
Opening fair value of scheme assets	**401**
Interest income	**9**
Actuarial gains	**31**
Contributions by employer	**6**
Benefits paid	**(13)**
Administration cost incurred	**(2)**
Closing fair value of scheme assets	**432**