

Charity number: 1094385  
Registered number: 04511978



# Annual Report and Accounts 2022-2023



**Age UK Canterbury**  
**(A company limited by guarantee)**

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**Age UK Canterbury**  
**Trustee's Report for the year ended 31 March 2023**

**Age UK Canterbury**

**The object for which Age UK Canterbury is established is:**

“To promote the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable in and around the City of Canterbury.”

**Honorary President**

Mrs Patricia Shephard MBE DL

**Board of Trustees**

David Baxter	Chairman
Tony Ullman	Vice Chairman
Elizabeth Frost	Treasurer – appointed 6 December 2022
Janet Bentley	Committee Member – resigned 6 December 2022
Sian Calnan	Committee Member
Julie MacInnes	Committee Member
Sandra Worth	Committee Member

**Chief Officer and Company Secretary**

Neil Brown

**Deputy Chief Officer**

Janet Eales

**Members of the Company: 21**

**Banks**

Lloyds TSB plc, 49 High Street, Canterbury, Kent T1 2SE  
CAF Bank Ltd, Kings Hill, West Malling, Kent ME19 4TA

**Auditors**

Kreston Reeves LLP, Montague Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QU

**Solicitors**

Robinsons Solicitors, River House, Stour Street, Canterbury, CT1 2NZ  
Gardner and Croft LLP, 2 Castle Street, Canterbury, Kent CT1 2QH

Registered Charity No 1094385. Registered Company No 4511978

## **CHAIRMAN'S REPORT**

Welcome to this year's annual report. Over a year on from the loss of the Kent County Council grant funding, we are pleased to be able to report that the charity continues to maintain a strong financial position. As part of our ongoing operational re-modelling, we have been successful in achieving income from several new areas which include IMAGO Wellbeing Programmes, The Big Lottery Fund and Age UK Cost of Living Grant allocation.

The year continues to be challenging not least because of the ongoing pressures with the cost of living crisis, however, the charity has continued to build upon the success of previous years. This has been achieved by the ongoing delivery of high quality services to people living in Canterbury and surrounding area in line with our objectives as set out in our Strategic and Business Plans.

Age UK Canterbury continues to meet all its statutory obligations in all areas. In October 2022 we were audited against the Age UK Charity Quality Standards (CQS). This is a four year detailed audit process and we are pleased to confirm that the charity was re-awarded the CQS status. In addition, we undertook our annual ISO accreditation which was also successful. Alongside these accreditations we again achieved our five star award for our food hygiene processes.

The charity continues to build back capacity across several services that were closed during the pandemic. Our day opportunities and dementia day care services continue to grow and we are expecting a continuation of these developments going forward into 2023/24. The Big Lottery Funding that we were successful in achieving specifically supports us in developing capacity across these two service areas.

The success of the charity has only been possible due to the excellent dedication of our staff, volunteers and the partners that we work with and through in support of our charitable objectives.

We wish to thank all the individual people, businesses and organizations that have supported us through donations and legacies. This is critical since it is not always appreciated that we are a small independent charity.

On behalf of the Board of Trustees and Age UK Canterbury, We would like to thank all our staff, volunteers, collaborative partners, members and fellow Trustees for the excellent work and support. We would also like to thank our President and Volunteer Charity Shop Manager, Mrs Tricia Shephard with her volunteers who continue to work tirelessly for the success of our Charity Shop in St Peter's Street, Canterbury.

**David Baxter**  
**Chair of Board of Trustees**

## **CHIEF OFFICER'S REPORT**

We are most pleased to highlight in this Annual Report the improvements and developments achieved in 2022/23 and we would like to extend our grateful and sincere thanks and appreciation to David Baxter and the Board of Trustees for all their support over the last year.

The charity continues to develop new services and grow effectively to deliver the quality and provision needed by our clients in line with our strategic and business plans.

During the last year we have continued to work collaboratively with NHS and KCC colleagues and as highlighted in the Chairman's report, we have sought and developed new funding opportunities that have supported our ongoing growth over recently challenging times. Our day opportunities, wellbeing programmes, hot meal delivery and dementia day care are steadily building back capacity.

The need for our Foot Health Service has grown considerably over the last few years. As a result of this requirement, a key development for Age UK Canterbury in 2022/23 has been to establish an accredited training setting in partnership with the University of Plymouth to provide clinical training for Apprentice Podiatrist to BSc (Hons) and MSc Podiatry Degree levels. We are also an accredited training setting in partnership with The Royal College of Podiatry for the Assistant Podiatry Practitioner qualification. This is a unique model and Age UK Canterbury is the only charity in the UK offering these services and training opportunities.

Integrated health and social care within the community remains a key part of the charity's strategic direction. In line with this commitment our Personalized Independence Programme, Community Navigation and Hospital Care Navigation Services provide extremely effective community pathways in supporting wellbeing, independence and social inclusion for the clients that we deliver these services to.

As with previous years, we continue to refurbish and upgrade our facilities at both the centre and the charity shop. Most recently we have undertaken a review of requirements to upgrade our kitchen facilities. We are in the process for receiving quotations for consideration by The Board of Trustees.

We have spent considerable time this year in preparation for the Charity Quality Standards and ensuring all our quality management processes and procedures are fully compliant and robust to continue the highest quality of services for our clients.

Heartfelt thanks go to all our excellent staff and volunteers for the invaluable work that they all undertake. Our achievements in 2022/23 were only made possible by the sterling efforts and hard work of our staff and volunteers including our wonderful President, Tricia Shephard and her team of volunteers that she leads at our charity shop.

**Dr Neil Brown**  
**Chief Officer**

## **SERVICES REPORT**

As a result of the Kent County Council contract cessation, we undertook a fundamental review of our service delivery areas together with our capacity arrangements within each service. As a result of this, new funding opportunities were sought and we were awarded the Wellbeing Matters Plus Service managed by IMAGO. The year has been successful in achieving a range of new wellbeing programmes which support not only our existing client base but we have also welcomed new clients to this service area.

The award of the Dementia Contract with the NHS Clinical Commissioning Group has proven to be very successful in 2022/23 not least in the outreach arrangements but also referring appropriate post-diagnostic clients to our dementia day care services. The Dementia and Me roles include a single point of access for help and support for all things to do with dementia across the Canterbury and Faversham areas. Staff visit clients in their own home and create a support plan and offer a wide range of support and advice. In addition, a varied range of group-based support activities are available including Dementia Cafes, Peer Support Groups, Befriending and Younger Onset Groups.

The Foot Health Services continues to develop and grow and over the last three years we have provided around 24,000 appointments to our caseload of patients over 55 years old both in our clinics and community home visiting.

Our Hot Meal Services continues to provide a consistent service delivery within the community. Most of the clients accessing our hot meal service are on a long term basis. There is always a daily challenge to get these meals prepared, packed and delivered in a short space of time, but with the support of staff and volunteers the service has been extremely important for the community.

We continue to offer a variety of wellbeing activities for the members to try; some are more successful than others but the majority of members are willing to try a new activity when it is introduced. All the activities are aimed at preventing social isolation, depression and falls and they also encourage social interaction. Our activity review will seek to ensure that even greater engagement is achieved by members going forward.

In addition, we deliver many other key and critical services such as Community Navigation, Information and Advice, Befriending, Hospital Care Navigation Service and Personalised Independence Service. Our charity shop also provides a critical community focus and much needed income for the charity.

We have lovely, helpful volunteers and it has been nice to have a mixture of both young and the more mature, it is always uplifting to see the development in their confidence and social interaction.

**Mrs Janet Eales**  
**Deputy Chief Officer**

## **CHARITY SHOP REPORT**

Our Charity shop in St Peters Street continues to trade very well. The shop seeks to open seven days a week and frequently during Bank Holiday periods. Our volunteers, as always, are extremely welcoming and always remain customer focused.

The shop not only provides much needed financial support for our charity, but it also acts as a community hub and focal point for older people to support them in accessing our services.

A range of items are accepted by us, such as, clothes, bric a brac, suitably PAT tested electrical equipment, books CD's, DVDs, and in fact most things but we do have to be careful as there are trading regulations which we must conform to. We do not sell any baby equipment for safety reasons. All donations must be sorted carefully, clothes are sized, priced, and steamed and most of the china and glass must be carefully washed before it is suitable to go on the shelves. We do code our clothes so that we know how long they have been on sale and so reduce the price after a month. We do have an arrangement when any clothes not suitable for sale are sent for recycling and these are collected frequently.

Our windows are themed, and this depends on the time of year, for example, festivities such as Christmas and Easter together with other celebrations such as St Valentine's Day. We reserve items for sale for these times to make a colorful show. We do find we sell items from the windows and try to make them eye catching to encourage new customers into the shop. Toy weeks are also very popular, but most toys take hours of sorting as often toy boxes are just emptied into sacks and brought in and so putting toys together into a saleable object is often a great challenge!

We are currently looking at upgrading our display stands on the shop floor to afford more sale space for our donated goods.

Our extreme gratitude and thanks go out to all who provide donations. Without everyone's generosity we would not have a shop and even more importantly the many volunteers who cheerfully work and help us every week.

As part of succession planning, we took on a paid member of staff in the Autumn of 2022 and continue to grow and continue our volunteer base.

**Mrs Tricia Shephard**

**Volunteer Charity Shop Manager**

**STATISTICAL INFORMATION**  
**AGE UK CANTERBURY 2022 – 2023**

<b>DAY CENTRE</b>	<b>1461 ATTENDANCES</b>
<b>FOOT HEALTH SERVICE</b>	<b>9865 APPOINTMENTS/HOME VISITS</b>
<b>INFORMATION AND ADVICE</b>	<b>3004 INTERVENTIONS</b>
<b>COLLINS UNIT – DEMENTIA DAY CARE</b>	<b>1954 ATTENDANCES</b>
<b>MEALS ON WHEELS</b>	<b>6094 MEALS DELIVERED</b>
<b>BEFRIENDING</b>	<b>624 VISITS</b>
<b>HANDYMAN</b>	<b>46 KEY SAFES FITTED</b>
<b>WELLBEING ACTIVITIES</b>	<b>5640 ATTENDANCES</b>
<b>OUTREACH SERVICES (COMMUNITY NAVIGATORS, HOSPITAL CARE NAVIGATORS, PERSONAL INDEPENDENCE COORDINATORS AND DEMENTIA AND ME COORDINATORS)</b>	<b>4252 VISITS/INTERVENTIONS</b>



**Age UK Canterbury**  
**Trustee's Report for the year ended 31 March 2023**

Could you support our work?



You could make a difference to the lives of older people in Canterbury and surrounding areas by supporting our work in the following ways:

Cheques

Please make cheques payable to 'Age UK Canterbury' and send to our office in Castle Row Canterbury CT1 2QY.

Online

Visit our website [www.ageukcanterbury.org.uk](http://www.ageukcanterbury.org.uk) to donate through the Just Giving website.

For more information please call

**01227 462368**

email canterbury [info@ageukcanterbury.org.uk](mailto:info@ageukcanterbury.org.uk)

or visit [www.ageukcanterbury.org.uk](http://www.ageukcanterbury.org.uk)

Age UK Canterbury is a charitable company limited by guarantee and registered in England and Wales Registered charity number 1094385  
Company number: 4511978

Registered office is: Age Concern Building, Castle Row, Canterbury, Kent., CT1 2QY

## **Age UK Canterbury**

### **Trustee's Report for the year ended 31 March 2023**

The Trustees present their annual report together with the audited financial statements of the Group and the Charity for the year 1 April 2022 to 31 March 2023. 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 Charity comply with the current statutory requirements, the requirements of the Charity'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).

### **REPORT AND FINANCIAL REVIEW 2022 -2023**

#### **Structure, Governance and Management**

The company is registered as a charitable company limited by guarantee and was incorporated on 15 August 2002. It is governed by its Memorandum and Articles of Association.

The members of the Trustee Board during the financial year were as listed on page 1 The Trustee Board was formed in 2002 with the original Chairman and Trustees being elected into office at the Annual General Meeting (AGM) in 2003. The Trustees are aware of the responsibilities which they carry and will be looking for suitable people with whom to share them when vacancies arise. Appropriate training and help have been given and will be offered to new Trustees when they are appointed.

Safeguarding is a critical factor in all the work carried out in the charity and regular training for staff and volunteers is completed on an ongoing basis. Our safeguarding policies and procedures are reviewed annually to ensure that we keep pace with any changes to requirements and legislation. The Trustees have met 8 times during the financial year, being responsible for the oversight of the planning and of the management of the activities and finances of the Charity. The Board is supported by the Chief Officer who attends each meeting and who is responsible for the day-to-day operational management and delivery of all the services provided by Age UK Canterbury and of the staff and volunteers. The Chief Officer is assisted in this by Mrs Janet Eales, Deputy Chief Officer. At the Centre in Castle Row a total of 34 members of staff were employed up until March 2023. The staff were supported by around 44 volunteers (including the Charity Shop in St Peter's Street) who continued to work with us throughout the pandemic.

The main risk to the Company is the withdrawal of the funding provided for services by Kent County Council at the end of March 2022. The Trustees do ensure that the reserves would cover redundancies should that need arise and now have nine months running costs in the unrestricted reserves.

#### **Public Benefit**

The charity offers support to all people in the Canterbury and surrounding areas over 55 to enable them to make the most of later life through the provision of support, activities friendship, advice and services to support their mobility and independence.

## **Age UK Canterbury**

### **Trustee's Report for the year ended 31 March 2023**

The Trustees have complied with their duty under Part 4, Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. They have considered this guidance in deciding what activities the Charity should undertake, and they are satisfied that the Charity confers a public benefit. They have followed this guidance both when reviewing the Charity's policies and objectives for the year, and when planning for both the immediate and long-term future.

### **Achievements and Performance**

The achievements and performance during the financial year are as set out in various proceeding Reports particularly those of the Chairman and Chief Officer.

### **Future Plans**

Plans are again set out in the Chairman's and Chief Officer's Report.

### **Financial Review**

The details of Income and Expenditure for the 2022/2023 financial year are set out in the accompanying Statement of Financial Activities and Notes to the Accounts. The Charity remained in a healthy financial position throughout the period, despite making a deficit of £42,411, which reduced the Charity's reserves to £952,870 at the Balance sheet date.

We are grateful to Canterbury City Council for their Discretionary Business Rate Relief on our Centre and Charity shop premises.

Donations from local organisations, clients and friends, totalled £33,643 and we also received legacies amounting to £Nil. These funds were put on deposit to gain interest until required. We are very grateful for all this financial support.

The Age UK Canterbury shop in the main street of Canterbury continues to provide an essential source of funds. During this financial year, sales yielded a record net profit of £54,913 which represents a significant addition to the general funds. This would not be possible without the hard work of the volunteers who kept the shop open Monday to Sunday throughout the year and who also sorted and labelled the huge amount of donated second hand items of clothing, books, records, ornaments and other miscellaneous items. The Trustees are extremely grateful for all that these volunteers have done on behalf of the Charity.

### **Plans for the future and Reserves and Investment Policy**

At the year end the total financial reserves held as net current assets were £715,595. These reserves fell into three categories – unrestricted, designated and restricted funds, as shown on the balance sheet.

### **Unrestricted Reserves**

Company policy is that ideally the unrestricted liquid reserves should amount to at least the equivalent of six months of total resources expended.

## **Age UK Canterbury**

### **Trustee's Report for the year ended 31 March 2023**

At the year end the unrestricted liquid funds amounted to £379,266 which was 50.76% of the year's total unrestricted expenditure. At the financial year end the Tangible Fixed Assets totalled £237,275, held in a designated fund. Whilst these may provide some security, it is essential, particularly in the present difficult climate, that our main source of income, the KCC contract funding, continues. Without this financial support we would not be able to continue to provide the level of services required by our existing and potential clientele.

#### **Designated Reserves**

The designated reserves as shown in the balance sheet totalled £505,898 at the year end. These reserves were designated for eight separate purposes, as set out in the statement of funds.

#### **Restricted Reserves**

The balance of the liquid assets at the year end was £67,706 in the restricted category as itemised at note 19 to the accounts.

#### **Reserves Policy**

There remains an on-going need to set aside further sums for possible expenditure on building maintenance, and to increase the reserves to cover unforeseen circumstances due to the considerably increased extent of the Charity's operations. Thus, there is a need to increase funding to meet the trustees' stated requirement to have sufficient reserves to cover 6 months of on-going operation costs.

#### **Investment Policy**

During the year the Company continued to be in the position of requiring substantial funds at short notice for the provision of increased services, improved accommodation, and for the replacement of equipment. Thus, it was necessary to have all liquid funds on call at short notice, but in such a manner as to maximise interest.

Should this situation change and substantial long-term funds accrue, consideration will be given to the appointment of an investment adviser.

#### **Statement of Trustees' Responsibilities**

The Trustees (who are also directors of Age UK Canterbury 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 accounts for each financial year which give a true and fair view of the charitable company's state of affairs at the end of the year and of its income and expenditure for that period. 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

**Age UK Canterbury**  
**Trustee's Report for the year ended 31 March 2023**

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

**Statement of Disclosure of Information to Auditors**

We the trustees of the charity who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

In accordance with Section 485 of the Companies Act 2006, a resolution proposing that Reeves & Co LLP be reappointed as auditors of the company will be put to the Annual General Meeting.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

At a meeting of the Trustees held on \_\_\_\_\_ this report, together with the annual accounts were approved and authority given to the undersigned to confirm approval on their behalf.

On behalf of the Trustees:

**David Baxter – Chairman**

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Independent auditor's report to the Members of Age UK Canterbury**

**Opinion**

We have audited the financial statements of Age UK Canterbury (the 'Charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the 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 Charity's affairs as at 31 March 2023 and of its income 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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 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 auditor's report to the Members of Age UK Canterbury (continued)**

**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.

**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
- sufficient accounting records have not been kept; or
- the 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 Charity 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 Charity'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.

**Independent auditor's report to the Members of Age UK Canterbury (continued)**

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 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 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. 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:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Physical inspection of tangible assets susceptible to fraud or irregularity;
- Assessment of identified fraud risk factors; and review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.



**Age UK Canterbury**  
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**Independent auditor's report to the Members of Age UK Canterbury (continued)**

- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the Charity'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 Charity's Trustees 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 Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

**Kreston Reeves LLP**

Chartered Accountants  
Statutory Auditor

Chatham Maritime

Date:

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2023**

	<b>Note</b>	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Income from:</b>					
Donations and legacies	4	330,123	70,021	400,144	434,760
Charitable activities	5	2,894	446,826	449,720	378,472
Other trading activities	6	-	102,331	102,331	78,496
Investments	7	-	2,213	2,213	236
<b>Total income</b>		<b>333,017</b>	<b>621,391</b>	<b>954,408</b>	<b>891,964</b>
<b>Expenditure on:</b>					
Raising funds	8	-	45,596	45,596	24,986
Charitable activities	9,10	249,702	701,521	951,223	830,346
<b>Total expenditure</b>		<b>249,702</b>	<b>747,117</b>	<b>996,819</b>	<b>855,332</b>
<b>Net income/(expenditure)</b>		<b>83,315</b>	<b>(125,726)</b>	<b>(42,411)</b>	<b>36,632</b>
Transfers between funds	19	(21,031)	21,031	-	-
<b>Net movement in funds</b>		<b>62,284</b>	<b>(104,695)</b>	<b>(42,411)</b>	<b>36,632</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		5,422	989,859	995,281	958,649
Net movement in funds		62,284	(104,695)	(42,411)	36,632
<b>Total funds carried forward</b>		<b>67,706</b>	<b>885,164</b>	<b>952,870</b>	<b>995,281</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 41 form part of these financial statements.

**Age UK Canterbury**  
**(A company limited by guarantee)**  
**Registered number: 04511978**

**Balance sheet**  
**as at 31 March 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Tangible assets	14	<b>237,275</b>	221,672
<b>Current assets</b>			
Stocks	15	<b>1,482</b>	1,717
Debtors	16	<b>85,383</b>	49,761
Investments	17	<b>453,721</b>	453,090
Cash at bank and in hand		<b>258,458</b>	314,608
		<b>799,044</b>	819,176
Creditors: amounts falling due within one year	18	<b>(83,449)</b>	(45,567)
<b>Net current assets</b>		<b>715,595</b>	773,609
<b>Total net assets</b>		<b>952,870</b>	995,281
<b>Charity funds</b>			
Restricted funds	19	<b>67,706</b>	5,422
Unrestricted funds	19	<b>885,164</b>	989,859
<b>Total funds</b>		<b>952,870</b>	995,281

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 and signed on their behalf by:

**Mr David Baxter**  
Trustee

**Mrs Sian Calnan**  
Trustee

The notes on pages 19 to 41 form part of these financial statements.

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Statement of cash flows**  
**for the year ended 31 March 2023**

	<b>2023</b> <b>£</b>	2022 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (note 22)	<b>11,056</b>	79,767
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>2,213</b>	236
Fixed assets disposals NBV	<b>1,034</b>	-
Purchase of tangible fixed assets	<b>(70,453)</b>	(36,511)
<b>Net cash used in investing activities</b>	<b>(67,206)</b>	<b>(36,275)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(56,150)</b>	<b>43,492</b>
Cash and cash equivalents at the beginning of the year	<b>314,608</b>	271,116
<b>Cash and cash equivalents at the end of the year (note 23)</b>	<b>258,458</b>	314,608

The notes on pages 19 to 41 form part of these financial statements

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**1. General information**

Age UK Canterbury is a charitable company and an exempt charity incorporated in England and Wales. The registered office is Castle Row, Canterbury, Kent, CT1 2QY. The principal activities of the Charity are to support the lives of the older people in Canterbury and the surrounding area.

**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 Canterbury 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 financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

**2.2 Company status**

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**2.3 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Accounting policies (continued)**

**2.4 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 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.

Gifts in kind donated for distribution are included at valuation and recognised as income when 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.

**2.5 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 on raising funds includes all expenditure incurred by the Charity 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 Charity'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.

**2.6 Government grants**

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Accounting policies (continued)**

**2.7 Interest receivable**

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

**2.8 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.9 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 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 fixed 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.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases:

Leasehold improvements - Centre	- 4% on Cost (over the term of the lease)
Minibuses	- 25% on Net Book Value
Furniture and Equipment	- 25% on Cost
Leasehold improvements - Charity Shop	- 10% on Cost (over the term of the lease)

**2.10 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**2.11 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**2.12 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.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Accounting policies (continued)**

**2.13 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 Statement of financial activities as a finance cost.

**2.14 Financial instruments**

The Charity 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.

**2.15 Operating leases**

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

**2.16 Pensions**

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

**2.17 Employee pension contributions**

The Charity contributes to employees' personal pension plans. Contributions payable to these plans are charged to the Statement of financial activities in the period to which they relate.

**2.18 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 Charity 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 Charity 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 2023**

**3. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Tangible fixed assets**

The Charity has recognised tangible fixed assets with a carrying value of £237,275 at the reporting date (see note 14). These assets are stated at their cost less provision for depreciation and impairment. The Charity's accounting policy sets out the approach to calculating depreciation for immaterial assets acquired. For material assets such as land and buildings the Charity determines at acquisition reliable estimates for the useful economic life of the asset, its residual value and decommissioning costs. These estimates are based upon such factors as the expected use of the acquired asset and market conditions. At subsequent reporting dates the Trustees consider whether there are any factors such as technological advancements or changes in market conditions that indicate a need to reconsider the estimates used. Where there are indicators that the carrying value of tangible fixed assets may be impaired the Charity undertakes tests to determine the recoverable amount of assets. These tests require estimates of the fair value of assets less cost to sell and of their value in use. Wherever possible the estimate of the fair value of assets is based upon observable market prices less incremental cost for disposing of the asset. The value in use calculation is based upon a discounted cash flow model, based upon the Charity's forecasts for the foreseeable future which do not include any restructuring activities that the Charity is not yet committed to or significant future investments that will enhance the asset's performance. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as expected future cash flows and the growth rate used for extrapolation purposes

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**4. Income from donations and legacies**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations	20,280	13,363	<b>33,643</b>	27,143
Legacies	-	-	-	20
Grants	196,173	52,908	<b>249,081</b>	100,908
Government grants	113,670	3,750	<b>117,420</b>	306,689
<b>Total 2023</b>	<b>330,123</b>	<b>70,021</b>	<b>400,144</b>	<b>434,760</b>
Total 2022	182,826	251,934	434,760	

**5. Income from charitable activities**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Clients minibus contributions	-	43,722	<b>43,722</b>	37,171
Clients meal contributions	-	47,477	<b>47,477</b>	45,869
Meals on wheels	-	763	<b>763</b>	-
Nail cutting	-	234,971	<b>234,971</b>	213,300
Collins unit	-	89,030	<b>89,030</b>	51,661
Transported clients day contributions	-	27,728	<b>27,728</b>	22,607
Meal contributions	-	162	<b>162</b>	84
Handyman service	-	1,748	<b>1,748</b>	1,104
Miscellaneous income	2,894	105	<b>2,999</b>	6,676
Student Placement	-	1,120	<b>1,120</b>	-
<b>Total 2023</b>	<b>2,894</b>	<b>446,826</b>	<b>449,720</b>	<b>378,472</b>
Total 2022	5,396	373,076	378,472	

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**6. Income from other trading activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Charity shop takings and sale of purchased items	99,175	<b>99,175</b>	71,329
Insurance claim proceeds	-	-	3,825
Fundraising	1,822	<b>1,822</b>	2,215
Shop sales and sale of purchased items	1,334	<b>1,334</b>	1,127
<b>Total 2023</b>	<u>102,331</u>	<u><b>102,331</b></u>	<u>78,496</u>
Total 2022	<u>78,496</u>	<u>78,496</u>	

**7. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Bank interest receivable	<u>2,213</u>	<u><b>2,213</b></u>	<u>236</u>
Total 2022	<u>236</u>	<u>236</u>	

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**8. Expenditure on raising funds**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Shop costs	45,519	<b>45,519</b>	24,909
Shop depreciation	77	<b>77</b>	77
<b>Total 2023</b>	<u>45,596</u>	<u><b>45,596</b></u>	<u>24,986</u>
Total 2022	<u>24,986</u>	<u>24,986</u>	

**9. Analysis of grants**

	<b>Grants to Individuals 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Outreach & Other Funded Services	<u>37</u>	<u><b>37</b></u>	<u>-</u>
Total 2022	<u>-</u>	<u>-</u>	

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**10. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Day Centre	17,603	543,512	<b>561,115</b>	530,515
Mini Buses	-	39,677	<b>39,677</b>	35,747
Outreach & Other Funded Services	232,099	24,743	<b>256,842</b>	198,227
Dementia Unit	-	93,589	<b>93,589</b>	65,857
<b>Total 2023</b>	<b>249,702</b>	<b>701,521</b>	<b>951,223</b>	<b>830,346</b>
<b>Total 2022</b>	<b>195,098</b>	<b>635,248</b>	<b>830,346</b>	

**11. Analysis of expenditure by activities**

	<b>Direct costs 2023 £</b>	<b>Grant funding of activities 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Day Centre	376,198	-	184,917	<b>561,115</b>	530,515
Mini Buses	31,722	-	7,955	<b>39,677</b>	35,747
Outreach & Other Funded Services	238,876	37	17,929	<b>256,842</b>	198,227
Dementia Unit	53,820	-	39,769	<b>93,589</b>	65,857
<b>Total 2023</b>	<b>700,616</b>	<b>37</b>	<b>250,570</b>	<b>951,223</b>	<b>830,346</b>
<b>Total 2022</b>	<b>645,127</b>	<b>-</b>	<b>185,219</b>	<b>830,346</b>	

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**11. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Day Centre 2023 £</b>	<b>Mini Buses 2023 £</b>	<b>Outreach &amp; Other Funded Services 2023 £</b>	<b>Dementia Unit 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	216,494	1,794	209,863	53,630	<b>481,781</b>	459,969
Depreciation	44,025	9,714	-	-	<b>53,739</b>	48,906
Kitchen	41,392	-	-	-	<b>41,392</b>	37,564
Minibus expenses	-	15,920	27,798	-	<b>43,718</b>	11,624
Private car drivers	406	-	-	-	<b>406</b>	222
Centre shop purchases	932	-	-	-	<b>932</b>	814
Entertainment and outings	600	-	640	-	<b>1,240</b>	10,340
Repairs and maintenance	26,243	4,294	-	-	<b>30,537</b>	33,745
Training	11,380	-	342	-	<b>11,722</b>	10,390
Cleaning	3,840	-	-	-	<b>3,840</b>	8,077
Provision of services	30,886	-	233	190	<b>31,309</b>	23,476
<b>Total 2023</b>	<b>376,198</b>	<b>31,722</b>	<b>238,876</b>	<b>53,820</b>	<b>700,616</b>	<b>645,127</b>
<b>Total 2022</b>	<b>389,875</b>	<b>30,359</b>	<b>185,975</b>	<b>38,918</b>	<b>645,127</b>	

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**11. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Day Centre 2023 £</b>	<b>Mini Buses 2023 £</b>	<b>Outreach &amp; Other Funded Services 2023 £</b>	<b>Dementia Unit 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	95,137	7,955	17,498	39,769	<b>160,359</b>	108,745
Legal and professional fees	8,948	-	-	-	<b>8,948</b>	14,944
Office expenses	47,747	-	431	-	<b>48,178</b>	39,913
Utilities	22,440	-	-	-	<b>22,440</b>	13,390
Insurance	1,756	-	-	-	<b>1,756</b>	1,654
Bad debts	693	-	-	-	<b>693</b>	(27)
Auditors' remuneration	8,196	-	-	-	<b>8,196</b>	6,600
<b>Total 2023</b>	<u>184,917</u>	<u>7,955</u>	<u>17,929</u>	<u>39,769</u>	<u><b>250,570</b></u>	<u>185,219</u>
<b>Total 2022</b>	<u>140,640</u>	<u>5,388</u>	<u>12,252</u>	<u>26,939</u>	<u>185,219</u>	

**Notes to the financial statements  
for the year ended 31 March 2023**

**12. Staff costs**

	<b>2023</b> £	2022 £
Wages and salaries	<b>587,709</b>	520,213
Social security costs	<b>42,116</b>	37,966
Pension costs	<b>12,315</b>	10,535
	<u><b>642,140</b></u>	<u>568,714</u>

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

	<b>2023</b> No.	2022 No.
Employees	<b>32</b>	26
	<u><b>32</b></u>	<u>26</u>

The average headcount expressed as full-time equivalents was:

	<b>2023</b> No.	2022 No.
Employees	<b>25</b>	23
	<u><b>25</b></u>	<u>23</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the financial year the Charity's senior key management personnel received remuneration and benefits, including employer's national insurance contributions, amounting to £90,446 (2022: £82,217).

**13. Trustees' remuneration and expenses**

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

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).



Notes to the financial statements  
for the year ended 31 March 2023

14. Tangible fixed assets

	Leasehold Centre Improve- ments £	Leasehold Charity Shop Improve- ments £	Minibuses £	Furniture and Equipment £	Total £
<b>Cost or valuation</b>					
At 1 April 2022	544,076	13,210	131,014	131,203	819,503
Additions	32,241	-	20,000	18,212	70,453
Disposals	-	-	(63,729)	-	(63,729)
At 31 March 2023	576,317	13,210	87,285	149,415	826,227
<b>Depreciation</b>					
At 1 April 2022	371,761	12,745	111,748	101,577	597,831
Charge for the year	26,852	78	9,714	17,172	53,816
On disposals	-	-	(62,695)	-	(62,695)
At 31 March 2023	398,613	12,823	58,767	118,749	588,952
<b>Net book value</b>					
At 31 March 2023	177,704	387	28,518	30,666	237,275
At 31 March 2022	172,315	465	19,266	29,626	221,672

15. Stocks

	2023 £	2022 £
Stocks	1,482	1,717

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**16. Debtors**

	<b>2023</b> £	2022 £
<b>Due within one year</b>		
Trade debtors	<b>51,098</b>	26,982
Other debtors	<b>2,715</b>	2,489
Prepayments and accrued income	<b>31,570</b>	20,290
	<b>85,383</b>	49,761

**17. Current asset investments**

	<b>2023</b> £	2022 £
Short-term deposit accounts	<b>453,721</b>	453,090

**18. Creditors: Amounts falling due within one year**

	<b>2023</b> £	2022 £
Trade creditors	<b>20,763</b>	12,768
Other taxation and social security	<b>9,835</b>	9,019
Other creditors	<b>2,821</b>	2,078
Accruals and deferred income	<b>50,030</b>	21,702
	<b>83,449</b>	45,567

  

	<b>2023</b> £	2022 £
Deferred income at 1 April 2022	<b>5,000</b>	9,684
Resources deferred during the year	<b>5,000</b>	5,000
Amounts released from previous periods	<b>(5,000)</b>	(9,684)
<b>Deferred income at 31 March 2023</b>	<b>5,000</b>	5,000

**Age UK Canterbury**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**19. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed Assets Fund	221,672	-	(53,816)	69,419	237,275
Provision for Contingencies	172,000	-	-	-	172,000
Equipment Replacement	1,045	-	-	-	1,045
Carer's Support Fund	726	-	-	-	726
NHS Vanguard	50,000	-	-	-	50,000
Foot Health Governance	5,000	-	-	-	5,000
Redundancy Provision	29,852	-	-	-	29,852
Building Maintenance Fund	10,000	-	-	-	10,000
	<b>490,295</b>	<b>-</b>	<b>(53,816)</b>	<b>69,419</b>	<b>505,898</b>
<b>General funds</b>					
General Funds	499,564	621,391	(693,301)	(48,388)	379,266
<b>Total Unrestricted funds</b>	<b>989,859</b>	<b>621,391</b>	<b>(747,117)</b>	<b>21,031</b>	<b>885,164</b>

**Age UK Canterbury**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**19. Statement of funds (continued)**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Restricted funds</b>					
Outreach Fund	-	3,174	(3,174)	-	-
Hardship Fund	1,386	-	(37)	-	1,349
KCC Community Navigator Fund	-	111,663	(111,663)	-	-
Foothealth Service	-	2,007	(2,007)	-	-
Lapwing	2,408	-	-	-	2,408
Personal Independence Programme	-	41,322	(41,322)	-	-
Vascular Equipment Donations	1,628	-	-	(1,031)	597
Dementia Co-Ordinator	-	85,398	(81,258)	-	4,140
DEMO	-	23,932	(10,241)	-	13,691
Minibus Donation	-	20,000	-	(20,000)	-
Imago Wellbeing Contract	-	35,521	-	-	35,521
Cost of Living Response Fund	-	10,000	-	-	10,000
	<u>5,422</u>	<u>333,017</u>	<u>(249,702)</u>	<u>(21,031)</u>	<u>67,706</u>
<b>Total of funds</b>	<u><u>995,281</u></u>	<u><u>954,408</u></u>	<u><u>(996,819)</u></u>	<u><u>-</u></u>	<u><u>952,870</u></u>

**Age UK Canterbury**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**19. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed Assets Fund	234,144	-	(48,983)	36,511	221,672
Provision for Contingencies	172,000	-	-	-	172,000
Equipment Replacement	1,045	-	-	-	1,045
Carer's Support Fund	726	-	-	-	726
NHS Vanguard	50,000	-	-	-	50,000
Foot Health Governance	5,000	-	-	-	5,000
Redundancy Provision	29,852	-	-	-	29,852
Building Maintenance Fund	10,000	-	-	-	10,000
	<u>502,767</u>	<u>-</u>	<u>(48,983)</u>	<u>36,511</u>	<u>490,295</u>
<b>General funds</b>					
General Funds	<u>436,662</u>	<u>703,742</u>	<u>(611,251)</u>	<u>(29,589)</u>	<u>499,564</u>
<b>Total Unrestricted funds</b>	<u>939,429</u>	<u>703,742</u>	<u>(660,234)</u>	<u>6,922</u>	<u>989,859</u>

**Notes to the financial statements  
for the year ended 31 March 2023**

**19. Statement of funds (continued)**

**Restricted funds**

Outreach Fund	-	28,885	(28,885)	-	-
Hardship Fund	1,386	-	-	-	1,386
KCC Community Navigator Fund	-	111,663	(111,663)	-	-
Foothealth Service	-	2,174	(2,174)	-	-
Lapwing	2,958	9,550	(10,100)	-	2,408
Personal Independence Programme	-	35,950	(35,950)	-	-
Vascular Equipment Donations	8,570	-	(20)	(6,922)	1,628
Dementia Co-Ordinator	6,306	-	(6,306)	-	-
	<u>19,220</u>	<u>188,222</u>	<u>(195,098)</u>	<u>(6,922)</u>	<u>5,422</u>
<b>Total of funds</b>	<u>958,649</u>	<u>891,964</u>	<u>(855,332)</u>	<u>-</u>	<u>995,281</u>

**Designated funds comprise:**

**a). Fixed Assets Fund**

A fund that represents the net book value of the tangible fixed assets at the Balance sheet date.

**b). Provision for Contingencies**

This amount has been designated by the Trustees, and will be used by the charity in the short-term in the event that future local authority funding is not available, the minibuses need premature replacement or legislation requires unforeseen expense.

**c). Equipment Replacement**

Funds have been raised specifically to replace equipment at the Centre. This is an ongoing process.

**d). Carer's Support Fund**

Funds have been specifically to provide support for Carers and will be held pending such need arising. This is an ongoing process.

**e). NHS Vanguard**

A fund created to provide potential development money for the NHS Vanguard initiative, an innovative approach to service delivery. No decisions have yet been made regarding when these costs will be incurred.

**f). Foot Health Governance**

A fund specifically set up to fund the governance costs of the foot health service when the Chief Executive Officer is absent for any period of time.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**g). Redundancy Provision**

A fund created to, if the need may arise, enable the Charity to have a pot of money available in order to pay for any staff redundancy costs.

**h). Building Maintenance Fund**

A fund created to assist with any major expenditure that may be incurred now that the lease with KCC has come into force. This is an ongoing process.

**Restricted funds comprise:**

**a). Outreach Fund**

This is the fund used to receive and spend the grant given specifically by Kent County Council for the purpose of providing a visiting service to Carers responsible for looking after and caring for older dementia sufferers in their own homes. This fund goes towards the employment and expenses, including the overhead costs of two part time Outreach workers, who provide valuable support for Carers in Canterbury and the surrounding villages, many of whom find their lives stressful and tiring with little respite.

**b). Hardship Fund**

The Hardship Fund contains those funds donated with requests that they be used specifically for individual clients experiencing financial need. We are grateful to those donating in this way, thus providing some emergency funding for any of our clients who may be in desperate financial straits.

**c). KCC Community Navigator Fund**

A fund to account for the grant given by Kent County Council to provide the services of a Care Navigator for the Districts of Canterbury, Herne Bay and Whitstable. The service is working in conjunction with INVOKE (Independence through the Voluntary Action of Kent's Elders), a partnership between Age UK Canterbury, Kent County Council and Eastern & Coastal Kent Primary Care Trust.

**d). Foot Health Service**

This has been funded by Canterbury Clinical Commissioning Group and covers the costs of providing the Foot Health Service.

**e). Lapwing**

Live Art Practice Wellbeing Inspired Network Group - was a programme led by Age UK Canterbury. The project's main aim was to build the confidence, capability and capacity of Kent's professional artists to facilitate more effectively, to achieve arts inspired "dementia-friendly" and "mental health-alert" communities.

**f). Personal Independence Programme**

Integrated care programme working with local GPs to support the elderly in the community with two long term medical conditions.

**g). Vascular Equipment Donations**

Donations received by the Charity to help fund the purchase of vascular equipment. These have been used as and when necessary, to purchase the required equipment. Only a small balance is carried forward at the year end.

**h). Dementia Coordinator**

A single point of access to provide support for those diagnosed with dementia or suspected dementia, their carers and family. The fund pays for staff salaries plus all expenses associated with the service.

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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**i). DEMO (Dementia Organizers)**

Group support for people affected by Dementia. To facilitate Dementia Cafe's Peer Support Groups, providing basic Information and Advise at Café's. The fund pays for staff salaries, hall hire plus all expenses associated with the service.

**j). Minibus Donation**

A £20,000 donation given to the Charity for the purpose of purchasing a new minibus. The purchase has happened during the financial year, and hence the balance has been transferred out of restricted funds.

**k). Imago Wellbeing Contract**

To provide a range of daily activities and befriending, to help promote health and wellbeing in over 55s.

**l). Cost of Living Response Fund**

This is funded by Age UK to deliver activities/meals/and other services to help support and maintain independence. The fund goes towards salaries and expenses.

**20. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	490,295	-	(53,816)	69,419	505,898
General funds	499,564	621,391	(693,301)	(48,388)	379,266
Restricted funds	5,422	333,017	(249,702)	(21,031)	67,706
	<u>995,281</u>	<u>954,408</u>	<u>(996,819)</u>	<u>-</u>	<u>952,870</u>

Age UK Canterbury is an independent charity. We are a "Brand Partner" of the national charity, Age UK and are responsible for our own finances. Due to cuts and expected further cuts in government funding, we are increasingly looking for new sources of funding.

The transfer into Designated funds of £69,419 is an annual adjustment made to ensure the carried forward balance on the Fixed asset fund agrees to the the Fixed asset net book value carried forward.

The transfer out of restricted funds relates to the restricted Minibus donation being utilised and Vascular Equipment donations.

Free reserves at 31 March 2023 were £379,266 (2022: £499,564). This is sufficient to cover our normal expenditure for around 3 months. The age profile of our beneficiaries is increasing, which means our services are more and more essential. Any break in our service provision could have a detrimental effect on some of our more vulnerable users.

We are anxious to continue growing both the quality and level of our services to the local population, which is why we are seeking new sources of funding. We would welcome the opportunity to discuss our charity and our aspirations with you.



**Notes to the financial statements**  
**for the year ended 31 March 2023**

**20. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	502,767	-	(48,983)	36,511	490,295
General funds	436,662	703,742	(611,251)	(29,589)	499,564
Restricted funds	19,220	188,222	(195,098)	(6,922)	5,422
	<u>958,649</u>	<u>891,964</u>	<u>(855,332)</u>	<u>-</u>	<u>995,281</u>

**21. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	-	237,275	<b>237,275</b>
Current assets	67,706	731,338	<b>799,044</b>
Creditors due within one year	-	(83,449)	<b>(83,449)</b>
<b>Total</b>	<u>67,706</u>	<u>885,164</u>	<u><b>952,870</b></u>

**Analysis of net assets between funds - prior year**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	-	221,672	221,672
Current assets	5,422	813,754	819,176
Creditors due within one year	-	(45,567)	(45,567)
<b>Total</b>	<u>5,422</u>	<u>989,859</u>	<u>995,281</u>

Notes to the financial statements  
for the year ended 31 March 2023

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(42,411)	36,632
<b>Adjustments for:</b>		
Depreciation charges	53,816	48,983
Dividends, interests and rents from investments	(2,213)	(236)
Decrease in stocks	235	384
Increase in debtors	(35,622)	(5,178)
(Decrease) increase in creditors	37,882	(363)
Increase in current asset investments	(631)	(455)
<b>Net cash provided by operating activities</b>	<b>11,056</b>	<b>79,767</b>

23. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	258,458	314,608
<b>Total cash and cash equivalents</b>	<b>258,458</b>	<b>314,608</b>

24. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	314,608	(56,150)	258,458
Liquid investments	453,090	631	453,721
	<b>767,698</b>	<b>(55,519)</b>	<b>712,179</b>

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**25. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £12,315 (2022 - £10,535). As at 31 March 2023, contributions of £2,821 were payable to the Charity (2022 - £2,078).

**26. Operating lease commitments**

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Not later than 1 year	<b>18,050</b>	18,050
Later than 1 year and not later than 5 years	<b>150</b>	150
Later than 5 years	<b>100</b>	150
	<b>18,300</b>	18,350

**27. Related party transactions**

The Charity has paid £500 worth of Solicitor expenses to Robinson Solicitors, of which is jointly owned by Sandra Worth (Trustee) (2022: £Nil) and there are no amounts outstanding with any related parties at the Balance sheet date (2022: £Nil).