AGE UK WAKEFIELD DISTRICT

England & Wales · Charity number 1096511

Details

Other names	AGE CONCERN WAKEFIELD DISTRICT
Status	Registered
Legal form	Charitable company
Company number	04512958
Registered	2003-03-13
Register	View on the Charity Commission register

Contact

Address	Age UK 7 Bank Street Castleford WF10 1JD
Phone	01977552114
Email	admin@ageukwd.org.uk
Website	www.ageukwd.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO PROMOTE THE FOLLOWING PURPOSES FOR THE BENEFIT OF THE PUBLIC AND/OR OLDER PEOPLE WITHIN THE AREA OF BENEFIT: 3.1.1 PREVENTING OR RELIEVING THE POVERTY OF OLDER PEOPLE; 3.1.2 ADVANCING EDUCATION; 3.1.3 PREVENTING OR RELIEVING SICKNESS, DISEASE OR SUFFERING IN OLDER PEOPLE (WHETHER EMOTIONAL, MENTAL OR PHYSICAL); 3.1.4 PROMOTING EQUALITY AND DIVERSITY; 3.1.5 PROMOTING THE HUMAN RIGHTS OF OLDER PEOPLE IN ACCORDANCE WITH THE UNIVERSAL DECLARATION OF HUMAN RIGHTS; 3.1.6 ASSISTING OLDER PEOPLE IN NEED BY REASON OF ILL-HEALTH, SOCIAL EXCLUSION OR OTHER DISADVANTAGE; AND 3.1.7 SUCH OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF OLDER PEOPLE AS THE CHARITY TRUSTEES FROM TIME TO TIME DECIDE; THE OUTCOME OF THIS BEING THE PROMOTION OF THE WELL-BEING OF OLDER PEOPLE.

Activities: Help and support for older people in the Wakefield District - advice service - social contact service - befriending service - home support service - internet shopping service and more.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training
- **Who:** Elderly/old People

Geography

- **Area of benefit:** WAKEFIELD METROPOLITAN DISTRICT OR SUCH OTHER AREA OF BENEFIT WITHIN WHICH THE CHARITY MAY OPERATE WITH THE PRIOR APPROVAL OF AGE UK
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,959,504	£3,004,127	£433,508	114
2024-03-31	£2,901,824	£3,103,485	£478,131	126
2023-03-31	£2,907,283	£2,824,291	£679,792	115
2022-03-31	£2,270,793	£2,265,782	£596,800	106
2021-03-31	£2,252,977	£2,067,913	£591,789	105

Trustees

Name	Role	Appointed
Peter Box	Chair	2021-04-26
Jo Beaumont		2018-05-21
Kelly Hollis		2024-06-03
Michael Holt		2022-12-15
Natalie Poole		2024-09-09
Rachael Kirkham		2024-06-03
Richard Forster		2023-07-03

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AGE UK WAKEFIELD DISTRICT

England & Wales - Charity number 1096511

Accounts

REGISTERED COMPANY NUMBER: 04512958 (England and Wales)
REGISTERED CHARITY NUMBER: 1096511

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

AGE UK WAKEFIELD DISTRICT

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

AGE UK WAKEFIELD DISTRICT

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FOR THE YEAR ENDED 31 MARCH 2025

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CHAIR'S STATEMENT

Over the past twelve months the Board of Trustees have worked closely with a reinvigorated leadership team to create a new strategic focus for the organisation whilst continuing to meet the needs of thousands of individuals in later life.

The consistently challenging financial environment and worsening health inequalities in the district have required us to take significant steps to ensure that we can bring together a vision of change for individuals with organisational sustainability. Thanks to the hard work of all concerned we continue to be in a good position to face the challenges before us.

As trustees it is exciting for us to be able to announce that with good progress made on the development of our Centre for Positive Ageing, we will be able to formally launch the initiative in the autumn of 2025. This will see us build on our already strong approach to partnerships, developing new and creative opportunities for people in later life.

In addition to this, thanks to Wakefield Council, we will be relocating into a newly refurbished building in Castleford Town Centre. We are very much hoping that this will become a vibrant center for the organisation, embodying the principles of the CPA, bringing new life into the heart of the community.

We have also spent some considerable time over the past months developing our new strategic plan, Let's Change How We Age'. Now in the last stages of development we are anticipating that this will also be launched at the end of the year. Aligned to the new national Shared Strategy and local strategic thinking we are anticipating that this vision, supported by a revised approach to organisational values, will provide a secure foundation for the charity's future work.

We take very seriously the wellbeing of our staff and for a third year in a row we have increased staff pay in line with government guidance, maintaining offers of flexibility in working practice in order to aid individuals with managing the cost of living rises and the demands of online working. As a result, we continue to maintain a loyal a dedicated workforce, supported by an outstanding team of volunteers, who are to be thanked for their skills and commitment.

It's a privilege to chair an organisation which takes the quality of its service provision so seriously and to see the willingness of staff and volunteers to face the challenges ahead with such enthusiasm and determination.

We simply wouldn't be able to do all that we do without them.

My huge thanks to everyone who participates in all that is Age UK Wakefield District.

Together we will continue to be strong voice now and in the future.

Peter Box
Chair of the Board of Trustees
Age UK Wakefield District

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee, incorporated on 16 August 2002 and registered as a charity on 13 March 2003. On 3 August 2011 the charity changed its name from Age Concern Wakefield District. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Associated. None of the trustees have any beneficial interest in the company, but they guarantee to contribute £1 in the event of any winding up. The Board of Management are directors under company law and are trustees under charity law.

Recruitment and appointment of directors

As set out in the Articles of Association at every Annual General Meeting one third of the board members (to include the Chair) shall retire from office. The Board members to retire shall be those longest in office since their last election. New Board members and those standing for re-election are elected by Age UK Wakefield District members at the AGM. The number of members of the Board shall never be less than three.

Directors' induction and training

A comprehensive Trustee information pack, commended by the Charities Commission, is available to prospective Trustees. All Trustees receive training through information bulletins, training, networking events and conference.

Key management remuneration

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

Membership

Membership of the Age UK Wakefield District is made up of the Board of Trustees only.

Organisation structure

The Chief Executive is delegated to manage the day-to-day activity of the organisation, developing service provision and activity to meet the objectives of the strategic plan. Senior managers and project leads supervise staff and volunteers in their roles within identified areas of service delivery. They meet monthly with the Chief Executive. Additional task groups are commissioned when appropriate. A structure of corporate groups maintains oversight of the charity's activities; Policy Group (monthly), Workforce Group (quarterly) Incident Risk Group (monthly), Finance Group (monthly) and Quality Group (quarterly). All groups include trustees, the Chief Executive and members of the senior team, reporting regularly on the organisation to the Board.

Related parties

The charity has two wholly owned subsidiaries, Age UK Wakefield Trading Limited and Age UK Wakefield District Enterprises Limited.

Age UK Wakefield Trading Limited is dormant.

Age UK Wakefield Enterprises Limited operates a number of retail stores in the Wakefield area.

Age UK Wakefield District is an Age UK Brand Partner and as such is linked with the national charity and in a form of federated structure with other Brand partners across the United Kingdom. The relationship with others creates clear parameters relating to use of the Brand. Age UK Wakefield District is otherwise financially independent and entirely autonomous.

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

OBJECTIVES AND ACTIVITIES

The memorandum and Articles of Association states the organisation's objects as "to promote the welfare of elderly people in any manner to be charitable in and around the Metropolitan District of Wakefield". The agreed mission statement sets out the aims.

Age UK Wakefield District promotes the well-being of all older people and aims to help make later life a fulfilling and enjoyable experience. We aim to influence the way people think about ageing and acknowledge the valuable contributions older people make to society.

As a Network Partner we aspire to work in local partnerships within local health, care and community approaches to work to deliver services appropriate to identified community needs. The manner in which we work to deliver services, engage with older people interact with agencies is measured against core values.

- Enabling: we will support and enable older people to live independently and exercise choice.
- Influential: we draw strength from the voices of older people and ensure that those voices are heard.
- Dynamic: we are innovative and driven by results and constantly deliver for older people.
- Caring: we are passionate about what we do and care about each individual.
- Expert: we are authoritative, trusted and quality orientated.

Basic principles underpin all the work we seek to achieve.

- Ageism is unacceptable
- All people have the rights to make decisions about their lives
- People less able to help themselves should be offered support
- Diversity is valued in all that we do
- It is only through working together that we can use our local presence to the greatest effect

In setting objectives and planning activities, the trustees have had due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Following a year of significant challenge (2023/24) the organisation has taken sustainability seriously. Recognising its role as a key provider of support for older individuals it has continued to take measures to ensure that this will continue into the future. Rising demand for charity services have continued and the restrictive financial climate has not abated resulting in unexpected pressures for the older population as well as the charity and its workforce. The restriction of Winter Fuel Payments, ongoing cost of living rises and challenging NHS waiting times have significantly disadvantaged those in their later years. Staff have also felt the pressure, not only in meeting the needs of vulnerable older adults but also in managing the implications of lower than average pay rises whilst managing steep rises in the cost of living. Despite this we have not only continued to deliver high quality services but have managed to maintain our intentions to meet unmet need whilst putting in place a series of measures designed to retain the charity's stability and preserve its future sustainability.

The organisation undertook an extensive programme of voluntary redundancies to reduce base line costs whilst also reviewing and streamlining many of its activities, overall taking £150K out of the bottom line in future years. By optimising new funding opportunities we are proud to be able to say that service delivery has not suffered as a result.

Key to the success of the charity is its intention to ensure that all its activities are delivered to identified need. Continuing to place the voices of those in late life at the heart of all it does, the organisation takes seriously opportunities for feedback as well as understanding its core data and the nature of individual goal setting and surveys. Volunteers have played a vital role in enabling us to deliver an extensive feedback programme as well as supporting opportunities to understand better the demands facing our older population.

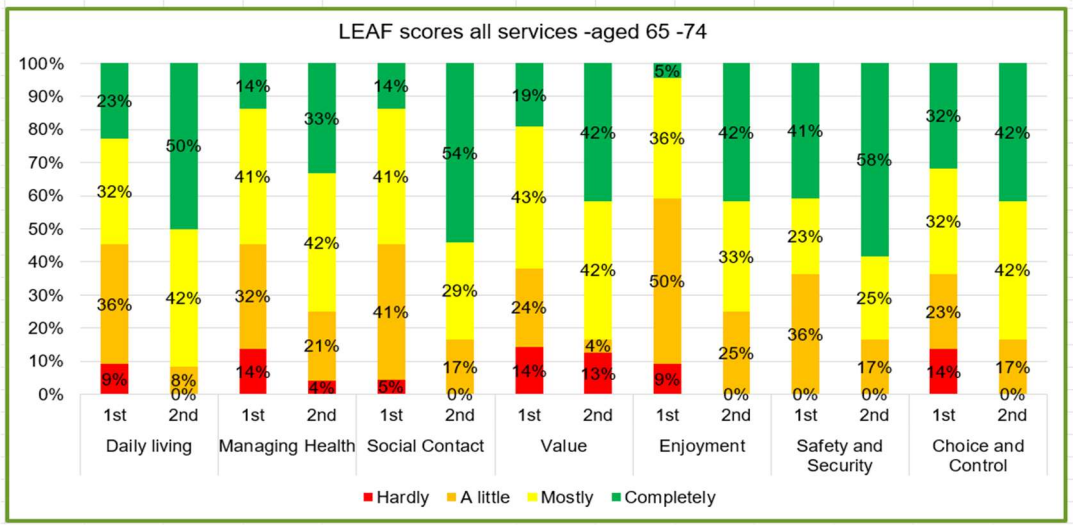
Wakefield is the 54th most deprived borough in the UK and as such is home to many who can expect to experience some of the worst health inequalities in the country. 39% of the population are over 50, with the number of people over 85 set to increase by 77%..Currently there are 36,000 unpaid Carers in the district and 29.9% live alone. With the average healthy life expectancy of men and women at 56.7 and 58 years respectively, those in later life are faced with extreme challenges that mean demand for our services have continued to rise year on year. Services and activities are being delivered consistently into all wards across the District, with the majority of our work focussed in areas of deprivation.

A full breakdown of the organisation's impact can be found at www.ageuk.org.uk/wakefielddistrict and enclosed

Recognising a fundamental shift in approaches to ageing the organisation has also undertaken a significant venture as it has begun development of its Centre for Positive Ageing, fully aligned to local plans it will be Wakefield District's Centre of Excellence to promote positive ageing, champion prevention and reduce health inequalities. With help from the Key Fund a new Director for the Centre has been appointed which will enable us to launch the work in the Autumn of 2025. Alongside this we are pleased to re-energise our work on Frailty (2018) and to be playing a key role in the work of the Ageing Well Board and Move More Wakefield.

Throughout the year we have maintained a continued focus on quality. The Teams deserve huge credit for the ways in which they work, ensuring that high quality services are assured. The governance structure established in 2022 with delegated responsibilities from the Board, trustees and staff that have ensured, that despite inordinate pressure, there has been excellent management of all activities, their inherent risks and opportunities, as well as the people, processes and policies that have made everything possible.

We continue to use our single assessment tool Leaf-7 throughout the organisation. This enables us to view quality of life outcomes in both service specific fields as well as globally. The table below demonstrates with a sample size of 1,000 the significant changes we are able to effect through our interventions, across the organisation. (see below- 1st = initial, 2nd=exit).



Partnership Working

Excerpt from key strategic documents:
- (Centre for Positive Ageing Business Case 2023)
- We will cultivate trustworthy and professional partnerships across the Wakefield District (AUKWD Strategic Plan Let's Change How we Age 2025 – 2030)

The organisation continues to value its place within the Age UK Network and in January 2025 along with all other Partners Age UK Wakefield Distrct signed the new Network Agreement, bringing the organisation into a new collaboration with all other Age UKs, including the national partners. This has seen the winding down of the Age England Association as the new Network Committee takes over oversight of the delivery of our first Shared Strategy.

Locally, as a member of Nova and playing a part in the new VCSE Collaborative, we recognise the importance of our wider VCSE partnerships we have also work closely with colleagues within the West Yorkshire Health and Care Partnership.

Annually working with more than 80 partner organisations we deliver services and activities by:

- Delivering and supporting local events and programmes
- Delivering funded programmes of support
- Creating links with commercial partners
- Working with the Community Anchor Network
- Supporting service pathways
- Referring and signposting
- Working with wider statutory provision
- Partnering with university programmes
- Participating in wider Health and Care Partnership
- Supporting local strategic boards and committees

With all of our major deliver programmes working closely with partners is essential. As well as this direct work we are continually developing new relationships through strategic boards and committees as well as informal partnerships

We have close working relationships with other AUK Partners, particularly those within the Yorkshire and Humber Region

Our work is locally through the West Yorkshire Health Care Partnership , the Wakefield Health Care Partnership and the Health and Wellbeing Board via Residents First

Additionally, we play lead roles in the Healthy Ageing Partnership and the Frailty Strategy as well as having a place on Move More Wakefield and the VCSE Collaborative.

Our work with older people

Our work with older people is divided into six programme areas:

1. Integrated Care
2. Mental Health Services
3. Community Activities
4. Hospital Discharge Support
5. Home Support
6. Volunteering

The activities within these programme areas are detailed within the included Impact Report 24 - 25 and are all supported by our core services, ensuring that a robust infrastructure underpins and enables all activity. All of our service details are available on our website www.ageuk.org.uk/wakefielddistrict

Wakefield District age UK
Let's change how we age

Impact Report 2024-2025



Our services provide a range of support for the people of Wakefield, offering practical and emotional guidance through life's challenges. We're here for people in need of help and those who care for them.

Total of **10,283** referrals into the organisation

We received **11,578** calls to Single Point Of Contact

4,818 referrals into Connecting Care for information, advice and support with complex issues

Hospital Transport & Support Service helped **2,266** people with their journeys

We made **89,187** contacts with people across the Wakefield District

Step Out supported **170** people through **1,173** contacts during the year, with **136** new referrals

Wraparound supported **183** older people with their mental health and wellbeing challenges

Time for Tea hosted **129** social events

We welcomed **4,036** people to Time for Tea

We provided **5,303** support contacts for veterans

The new Wakefield Bereavement Service supported **307** people aged 18yrs+

MCST groups provided stimulating activities for **29** people with mild to moderate Dementia

26 Carers met and discussed their concerns during MCST sessions, knowing their loved one was provided for

Our Oral Histories project spoke with **33** people, capturing over **30** hours of local history and stories

We have **1,563** followers across Facebook & Instagram, offering a way to make contact and provide information

Over **300** people attended our Digital Inclusion sessions to learn new skills

Home Support Service provided a total of **30,168** hours of dedicated support, enabling people to live independently in their own home

Home Support Service provided **34,058** visits

providing **19,306** hours of domestic support

and **10,862** hours of personal care





The type of support we provide...



Our teams work across the district to offer support to those in need, from completing paper forms to acting as advocate in legal matters, our highly skilled workforce offers help people can trust

Access to unclaimed benefits totaling **£3,131,653**

Blue Badge applications **327**	Introductions to Groups and Social Activities **313**	Utility Bill Concerns **797**
Support to obtain Aids and adaptations for the home and to access community **407**	Wheelchair loans with delivery and collection service **58**	Access domestic and cleaning Services **360**
Our amazing volunteers donated **17,596** hours of their time	Befriending volunteers provided **10,003** hours of company to isolated older people	Retail volunteers gave **5,603** hours sorting, steaming, displaying and selling goods in our shops
Admin volunteers provided **227** hours of their skills to support the work done by our teams across the district	We have **364** active volunteers generously donating their time and skills in a variety of roles	with **96** people joining us in their volunteering journey this year!
We have **110** members of dedicated staff	with **60%** being over the age of fifty	and **37%** being with the organisation over five years
Our three retails shops are located in Wakefield Centre, Horbury & South Elmsall	Across our 3 shops **49,002** items were sold	**27.5 tonnes** of fabric was recycled and prevented from entering landfill.



Key Fund
Growing Enterprise in Communities

Age UK WD Website

Age UK WD JustGiving

Age UK WD Social Channels

Integrated Care

Information services
Age UK Wakefield District provides information and advice to older people, carers, friends, family and other health and social care professionals on a range of often complex issues, covering such diverse areas as, access to health services, care, finance, debt, welfare benefits, family concerns and housing. Where appropriate the department effectively signposts clients to other organisations and in turn receives referrals from other agencies and professionals. Through these services older people are supported during difficult periods of their lives.

With expertise that has been accumulated over many years, we were able to step into a gap in DWP provision that ensured, once again, that individuals were able to access over £3 million in benefit support.

Advocacy
Advocacy continues to be in high demand as the organisation sees a client base of referrals with increasingly complex needs, the current financial climate has exacerbated this and the high level of need and quality of service that has been offered is reflected in the hours of work and referrals that have been achieved.

Connecting Care
Connecting Care continues to sit at the heart of our work in the charity. Working in established ways with Partners within local MDTs, we are able to link directly with other health and social care providers, enabling the needs of older people to be met in a holistic and timely manner. Acting as a conduit for access to our wider service offers, the service model brings great strength to the district and our organisation, affording older individuals personalised support in their homes.

Mental Health Services
We have been fortunate to have ongoing funding from local funders as well as the national charity to develop the Wraparound initiative that began during the pandemic and MCST, support for individuals and their Carers, with mild dementia. Our intention is to continue to expand this provision to meet growing need.

MCST
Funding from Albert Gubay as well as the national charity has enabled this cognitive stimulation therapy programme to be developed. Working with both those with dementia as well as their carers it is unique within the district, we continue to pursue additional funding streams to make ensure continuation of this highly valued service.

Community Programmes

Two significant funding streams have continued to allow us to maintain new ways of working within the community. Reaching Communities funding (BLF Community Foundation) has enable us to continue to expand our Time for Tea' programme into wider community activity, including working with new organisations to deliver the growing annual Silver Sunday even .

We were also able to maintain investment in growth in our volunteering and befriending programme as a result of funding from the Henry Smith Charity. Since the challenges of the pandemic the requirements for the service have continued to grow , and along with the need for providing essential functional support the funder ensured that once again we were able to step up boldly.

In addition to the programmes outlined above with multiple funding sources and the generosity of volunteer time we have been able to maintain the development of our work with digital inclusion, supporting face to face work with individuals as well as developing work with strategic partners.

Throughout all community programmes working with VCSE partners is vitally important. This work comes together in our support of the Healthy Ageing Partnership and Silver Sunday, both successful initiatives that underpin our community programmes.

Supported Hospital Discharge

Over the past five years we have consistently supported individuals over the age of fifty on discharge from hospital, ensuring that those who are referred into the service are safely resettled home and offered further wraparound support to prevent hospital readmission.
Sadly our provision into the Integrated Transfer of Care hub, which enabled us through partner working to create direct links through the Connecting Communities Programme into community provision supported by local VCSE partners has ended as a result of the lack of funding. Demonstrating considerable impact we are hopeful that the programme will be reinvigorated at some point in the future.

Sadly our work with Yorkshire Ambulance Service to deliver the Patient Transport Service has had to be wound down. Ambitions to optimise the impact of AUKs position within this setting were thwarted by poor remuneration and slow lead times. We are hoping to take this learning into new transport options in 2025-26.

Volunteer Support

Our volunteers provide the essential backbone to all that we do, reminding us that generosity sits at the heart of our charitable work. Volunteers make up 61% of our work force by personnel Each volunteer contributes an average of 1.7 hours per week. This is 391 hours per week in total SROI value @£12 per hour makes £243,984 per year There are more than 250 current volunteers within 11 roles, enabling us to support much of our work with the most isolated and lonely individuals in our communities. We would be lost without them.

Age UK Brand Partner Collaborations

Over the past year the network of Age UK Brand Partners, (around 120 independent, autonomous local charities) have continued to share in far reaching discussions focussed on the sustainable delivery of services and activities for older people. Recognising that there is much that could be achieved by collaborative approaches Age UK Wakefield District has participated fully in the national discussions whilst also seeking to find more local ways of optimising partnerships. We continue to participate in 'Casework', the new regional collaborative both as a founder member and as a recipient of services which have delivered a significant change to the way that Age UK Wakefield District is able to manage its financial infrastructure.

Fundraising and other activities

We continue to fundraise locally, involvement in local walking groups and schools playing a significant part in our fundraising efforts, as well as involvement in the annual Innocent Smoothies campaign, local raffles and other, much appreciated individuals' endeavours. Annually donations enable us to continue work that is otherwise unfunded, including supporting older people's voices panels that allow us to bring real insights into the way that we work.

Working on a policy of Full Cost Recovery we continue to work to ensure that funded programmes of work make adequate contributions to the organisation's core costs. Whilst maintaining this approach is not always easy we are deeply indebted to the work of 'Capidale' for the support it has given us to submitting an ongoing programme of funding applications.

Digital and Social Media

We continue to maintain a high online profile through maintenance of our website, Instagram, LinkedIn, and Facebook feeds. With data and digital services becoming vital for the day to day running of services the back office team provide us with essential resources for maintaining and developing our work.

PLANS FOR FUTURE PERIODS

The organisation's leadership team continue to be ambitious on behalf of older people in the district. There are several key priorities for the forthcoming year:

1 Launch and development of the Centre for Positive Ageing - ensuring that we are in an excellent position to expand our support of those in later life. Focussing on ensuring that individuals and local communities are able to support new approaches to ageing
2 Developing café premises in Wakefield Town Centre – working in partnership with Wakefield Cathedral to enable wider access to the CPA and AUK support offers.
3 Finalisation of the 2025 – 2030 Strategic Plan, enabling us on focus on our core priorities
4 Restoration of reserve levels to 2023 levels – recognising that this is vital for future sustainability, maintaining our focus on streamlining services and delivering the full cost recovery model
5 Re-siting of the charity to the Mechanics Hall in Sagar Street Castleford from the current Bank Street premises. As part of the Castleford regeneration scheme this move will give us centre renovated to mee the charity's needs, where we can bring together staff, volunteers and clients in new and supportive ways.
6 Neighbourhood MDTs – playing an active role in delivering a key component of NHS priorities to deliver care closer to home
7 Continuing to expand our portfolio of services - to strengthen existing provision and respond to identified unmet needs
8 Develop our work with wider strategic programmes - intending to reduce health inequalities
9 Have a key focus on our workforce – ensuring that staff and volunteers are supported well to work in the organisation, strengthening our focus on non-mandatory training and wellbeing
10 Work with Partners to create 'Gateway' organisations – supporting wider access to AUK services for those in community

It is the intention of the Board of Trustees, staff and volunteer teams to undertake a considerable development programme. This will see us realigning our existing work to deliver a Centre for Positive Ageing. Three delivery 'hubs will see us continuing to provide: Person Centred Support, ensuring that the most vulnerable in our communities are supported to live with improved quality of life; Wellbeing services, focussing on preventative work in communities as well as employment support and coaching models to enable individuals to transition into meaningful later years that may require them to work; Infrastructure support,- strengthening and enabling partner organisations to step confidently into ways of supporting older people in our communities.

FINANCIAL REVIEW

The charity, together with its trading activities, has generated a deficit of £44,623 (2024 £201,661) on income of £2,959,504 (2024: £2,901,824).

Investment Policy

Note 22 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Reserves Policy

The Board of Trustees examines the reserves of the charity on an annual basis. Recognising the need to agree reserves levels sufficient to support the continuity of operations, manage risks identified in the Business Critical Risk Log, as well as support any interruptions to income the Board have agreed a minimum reserves level of 4-8 weeks of running costs. In current terms this is the equivalent of £250k to £500k. At the year end unrestricted reserves were £358,521. The intention is however to grow reserves beyond these minimum levels in order to continue to allow for investment and development in the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04512958 (England and Wales)

Registered Charity number
1096511

Registered office
7 Bank Street
Castleford
West Yorkshire
WF10 1JD

Trustees
P Box
J A Beaumont
R A Forster
K Hollis (appointed 3/6/2024)
M W Holt
R Kirkham (appointed 3/6/2024)
N Poole (appointed 9/9/2024)
W L Barker (resigned 25/5/2025)

Company Secretary
P Bee

Key management personnel

Chief Executive	P Bee
Chief Operating Officer	N Tarbatt
Director of the Centre for Positive Ageing	C Schindler

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

Bankers
Lloyds Bank Plc
17 Westgate
Wakefield
WF1 1JZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charitable company will continue in business.

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

In so far as the trustees are aware:

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

AUDITORS

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... and signed on the board's behalf by:

.....
P Box - Trustee

Opinion

We have audited the financial statements of Age UK Wakefield District (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, Charity Statement of Financial Activities, Consolidated Balance Sheet, Charity Balance Sheet, Consolidated Statement of Cash Flows 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 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 parent charitable company's affairs as at 31 March 2025 and of the groups' incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and 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.

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the parent 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 and 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 parent charitable company or to cease operations, or have no realistic alternative but to do so.

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

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- we identified the laws and regulations applicable to the group through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

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

Use of our report

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

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

Date: .....

AGE UK WAKEFIELD DISTRICT

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds As restated
		£	£	£	£
INCOMING RESOURCES					
Donations and legacies	3	**38,282**	**1,749**	**40,031**	24,357
Charitable activities	5				
Community		**1,000**	**144,701**	**145,701**	160,374
Volunteering		**-**	**71,200**	**71,200**	106,724
Home support		**758,427**	**62,750**	**821,177**	752,322
Mental health		**189,392**	**58,168**	**247,560**	190,394
Integrated care		**544,836**	**62,045**	**606,881**	589,936
Core		**64,490**	**34,515**	**99,005**	37,600
Hospital discharge		**659,031**	**135,000**	**794,031**	892,799
Investment income	4	**1,988**	**-**	**1,988**	-
Trading income	6	**131,930**	**-**	**131,930**	147,318
Total incoming resources		**2,389,376**	**570,128**	**2,959,504**	2,901,824
RESOURCES EXPENDED	7				
Raising funds		**142,278**	**-**	**142,278**	141,682
Charitable activities					
Community		**150,401**	**31,138**	**181,539**	197,152
Volunteering		**81,791**	**25,010**	**106,801**	96,111
Home support		**599,463**	**190,709**	**790,172**	710,277
Mental health		**191,085**	**46,806**	**237,891**	167,349
Integrated care		**453,841**	**122,112**	**575,953**	578,974
Core		**32,436**	**120,376**	**152,812**	234,160
Hospital discharge		**694,191**	**122,490**	**816,681**	977,780
Total expenditure		**2,345,486**	**658,641**	**3,004,127**	3,103,485
NET INCOME/(EXPENDITURE)		**43,890**	**(88,513)**	**(44,623)**	(201,661)
NET MOVEMENT IN FUNDS		**43,890**	**(88,513)**	**(44,623)**	(201,661)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		**314,631**	**163,500**	**478,131**	679,792
Prior year adjustment	12	**-**	**-**	**-**	-
As restated		**314,631**	**163,500**	**478,131**	679,792
TOTAL FUNDS CARRIED FORWARD	21	**358,521**	**74,987**	**433,508**	478,131

CHARITY STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds As restated £
INCOMING RESOURCES					
Donations and legacies	3	**43,918**	**1,749**	**45,667**	35,676
Charitable activities	5				
Community		**1,000**	**144,701**	**145,701**	160,374
Volunteering		**-**	**71,200**	**71,200**	106,724
Home support		**758,427**	**62,750**	**821,177**	752,322
Mental health		**189,392**	**58,168**	**247,560**	190,394
Integrated care		**544,836**	**62,045**	**606,881**	589,936
Core		**64,490**	**34,515**	**99,005**	37,600
Hospital discharge		**659,031**	**135,000**	**794,031**	892,799
Investment income	4	**1,988**	**-**	**1,988**	-
Total incoming resources		**2,263,082**	**570,128**	**2,833,210**	2,765,825
RESOURCES EXPENDED	7				
Charitable activities					
Community		**150,401**	**31,138**	**181,539**	197,152
Volunteering		**81,791**	**25,010**	**106,801**	96,111
Home support		**599,463**	**190,709**	**790,172**	710,277
Mental health		**191,085**	**46,806**	**237,891**	167,349
Integrated care		**453,841**	**122,112**	**575,953**	578,974
Core		**32,436**	**120,376**	**152,812**	234,160
Hospital discharge		**694,191**	**122,490**	**816,681**	977,780
Total expenditure		**2,203,208**	**658,641**	**2,861,849**	2,961,803
NET INCOME/(EXPENDITURE)		**59,874**	**(88,513)**	**(28,639)**	(195,978)
NET MOVEMENT IN FUNDS		**59,874**	**(88,513)**	**(28,639)**	(195,978)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		**298,089**	**163,500**	**461,589**	667,806
Prior year adjustment	12	**10,239**	**-**	**10,239**	-
As restated		**308,328**	**163,500**	**471,828**	667,806
TOTAL FUNDS CARRIED FORWARD	21	**368,202**	**74,987**	**443,189**	471,828

CONSOLIDATED AND CHARITY BALANCE SHEETS
31 MARCH 2025

	Note	31 March 2025 Group £	31 March 2025 Charity £	31 March 2024 As restated Group £	31 March 2024 As restated Charity £
Fixed assets					
Tangible assets	13	**150,357**	**150,357**	164,137	164,137
Investments	14	**-**	**1**	-	1
		150,357	**150,358**	164,137	164,138
Current assets					
Debtors	15	**203,996**	**217,337**	140,195	154,359
Cash at bank and in hand		**499,970**	**487,696**	463,472	434,813
		703,966	**705,033**	603,667	589,172
Creditors					
Amounts falling due within one year	16	**(330,506)**	**(321,893)**	(289,673)	(281,482)
Net current assets		**373,460**	**383,140**	313,994	307,690
Total assets less current liabilities		**523,817**	**533,498**	478,131	471,828
Creditors					
Amounts falling due after more than one year	18	**(90,309)**	**(90,309)**	-	-
Net assets		**433,508**	**443,189**	478,131	471,828
Charity funds:					
Unrestricted funds	21	**358,521**	**368,202**	314,631	308,328
Restricted funds	21	**74,987**	**74,987**	163,500	163,500
Total charity funds		**433,508**	**443,189**	478,131	471,828

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

.....
P Box CBE - Trustee

AGE UK WAKEFIELD DISTRICT

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR YEAR ENDED 31 MARCH 2025

	Note	**2025** **£**	2024 As restated £
Cash flows from operating activities			
Net cash (used in) /provided by operating activities	1	**(68,223)**	44,500
Cash flows from investing activities			
Purchase of tangible fixed assets		**-**	(7,661)
Interest		**1,988**	-
Net cash flows from investing activities		**1,988**	(7,661)
Cash flows from financing activities			
New loans		**115,485**	-
Loan repayments		**(6,218)**	-
Interest paid		**(6,534)**	-
Net cash flows from financing activities		**102,733**	-
Net increase/(decrease) in cash and cash equivalents		**36,498**	36,839
Cash and cash equivalents at 1 April		**463,472**	426,633
Cash and cash equivalents at 31 March	2	**499,970**	463,472

All of the cash flows are derived from continuing operations.

NOTES TO THE CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

1 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	**2025**	2024 As restated
	£	£
Net expenditure for the reporting period (as per the statement of financial activities)	**(44,623)**	(201,661)
Adjustments for:		
Depreciation charges	**13,780**	15,799
Interest receivable	**(1,988)**	-
Interest payable	**6,534**	-
(Increase)/decrease in debtors	**(63,801)**	232,803
Increase / (decrease) in creditors	**21,875**	(2,441)
Net cash (used in) / provided by operating activities	**(68,223)**	44,500

2 CASH AND CASH EQUIVALENTS	**2025**	2024 As restated
	£	£
Cash and cash equivalents	**499,970**	463,472

3 ANALYSIS OF CHANGES IN NET FUNDS	At 1.4.24 As restated	Cash flow	Other non cash changes	**At 31.3.25**
	£	£	£	**£**
Cash at bank and in hand	463,472	36,498	-	**499,970**
Loans falling due within one year	-	(109,267)	90,309	**(18,958)**
Loans falling due after more than one year	-	-	(90,309)	**(90,309)**
Finance lease obligations	(917)	-	-	**(917)**
Total	462,555	(72,769)	-	**389,786**

1 STATUTORY INFORMATION

The charity is a private company limited by guarantee, incorporated in England and Wales. The registered office of the company is 7 Bank Street, Castleford, West Yorkshire, WF10 1JD.

2 ACCOUNTING POLICIES

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

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

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

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

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

Financial Reporting Standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the disclosure exemption from preparing a statement of cash flows on the basis that it is a qualifying entity and the consolidated statement of cash flows included within these financial statements includes the charity's cash flows.

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

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

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

2 ACCOUNTING POLICIES - continued

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

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

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

Charitable activities
Cost of charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and the cost of generating funds is associated with the costs of trading income.

Allocation and apportionment of costs
Costs are directly allocated to charitable activities where possible.

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

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

Redundancy and termination costs
Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet at the point the Charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The Charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan

Tangible fixed assets
Tangible fixed assets are initially recognised at cost, net of depreciation and any provision for impairment. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Over the period of the lease
Plant and machinery & equipment	- 15% straight line or 33% straight line
Motor vehicles	- 20% straight line

Investments in subsidiaries
Investments in subsidiaries are measured at cost less accumulated impairment.

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

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

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

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

2 ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
All financial assets and liabilities included in the financial statements are measured at amortised cost**.**

Hire purchase and leasing commitments
The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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

3 INCOME FROM DONATIONS AND LEGACIES

	Group 2025	**Charity 2025**	Group 2024	Charity 2024
			As restated	
	£	**£**	£	£
Donations	**27,743**	**33,379**	19,525	30,844
Fundraising	**12,288**	**12,288**	4,832	4,832
	40,031	**45,667**	24,357	35,676

4 INVESTMENT INCOME

	Group 2025	**Charity 2025**	Group 2024	Charity 2024
			As restated	
	£	**£**	£	£
Other interest	**1,988**	**1,988**	-	-

5 INCOME FROM CHARITABLE ACTIVITIES

Group and charity		**2025**	2024 As restated
	Activity	**£**	£
Grants receivable and related income	Community	**142,609**	158,815
Other charitable income	Community	**3,092**	1,559
Grants receivable and related income	Volunteering	**71,200**	106,724
Grants receivable and related income	Home Support	**62,962**	1,815
Other charitable income	Home Support	**758,215**	750,507
Grants receivable and related income	Mental Health	**120,039**	190,370
Other charitable income	Mental Health	**127,521**	24
Grants receivable and related income	Integrated Care	**573,901**	589,936
Other charitable income	Integrated Care	**32,980**	-
Grants receivable and related income	Core	**83,765**	29,337
Other charitable income	Core	**15,240**	8,263
Grants receivable and related income	Hospital Discharge	**135,000**	247,500
Other charitable income	Hospital Discharge	**659,031**	645,299
		2,785,555	2,730,149

6 TRADING INCOME

	Group 2025	**Charity 2025**	Group 2024 As restated	Charity 2024
	£	**£**	£	£
Retail income	131,930	-	147,318	-

7 ANALYSIS OF RESOURCES EXPENDED

Group

	Direct Costs £	Support Costs (see note 8) £	Totals £
Cost of raising funds			
Fundraising trading: cost of goods sold and other costs	142,278	-	142,278
	142,278	**-**	**142,278**
Charitable activities			
Community	181,539	-	181,539
Volunteering	106,504	297	106,801
Home Support	790,172	-	790,172
Mental Health	237,891	-	237,891
Integrated Care	575,953	-	575,953
Core	118,932	33,880	152,812
Hospital Discharge	815,257	1,424	816,681
	2,826,248	**35,601**	**2,861,849**
Total	**2,968,526**	**35,601**	**3,004,127**

Charity

	Direct Costs £	Support Costs (see note 8) £	Totals £
Charitable activities			
Community	181,539	-	181,539
Volunteering	106,504	297	106,801
Home Support	790,172	-	790,172
Mental Health	237,891	-	237,891
Integrated Care	575,953	-	575,953
Core	118,932	33,880	152,812
Hospital Discharge	815,257	1,424	816,681
Charitable activities	**2,826,248**	**35,601**	**2,861,849**

8 SUPPORT COSTS

Group and Charity

	Other	Governance Costs	Totals
	£	£	£
Volunteering	297	-	297
Core	12,060	21,820	33,880
Hospital Discharge	1,424	-	1,424
Total	13,781	21,820	35,601

9 NET INCOME/(EXPENDITURE)

Net Income / (expenditure) is stated after charging

	2025	2024 As restated
	£	£
Depreciation of fixed assets	13,780	15,799
Auditor's remuneration - The audit of the Charity's annual accounts	18,000	9,000
Auditor's remuneration - The audit of the Subsidiary's annual accounts	4,200	4,500
Auditor's remuneration - All taxation advisory services	-	750
Auditor's remuneration - All non-audit services not included above	200	3,250
Fees charged by previous auditor	2,560	-

10 TRUSTEES REMUNERATION AND BENEFITS

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

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024

11 STAFF COSTS

The aggregate payroll costs were as follows:

	Group 2025	**Charity 2025**	Group 2024	Charity 2024
			As restated	
	£	**£**	£	£
Wages and salaries	**2,053,111**	**1,972,750**	2,126,156	2,047,042
Social security costs	**147,725**	**142,676**	147,801	140,563
Other pension costs	**63,157**	**61,183**	65,396	62,727
Redundancy payments	**62,061**	**62,061**	-	-
	2,326,054	**2,238,670**	2,339,353	2,250,332

The average monthly number of employees during the year was as follows:

	Group 2025	**Charity 2025**	Group 2024	Charity 2024
			As restated	
Executive team	4	4	4	4
Administration	9	8	10	9
Service provision	98	98	108	108
Retail provision	3	-	3	-
	114	110	125	121

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

	Group 2025	**Charity 2025**	Group 2024	Charity 2024
			As restated	
£70,001 - £80,000	1	1	1	1

The total employee benefits of the key management personnel of the group were £201,628 (2024 - £188,630). The key management personnel of the charity comprise the trustees and the Senior Management Team.

12 PRIOR YEAR ADJUSTMENT

The parent charity is eligible to claim gift aid on sales of donated goods made through the subsidiary, when all the relevant conditions have been fulfilled. The sales income and the gift aid receipt from HMRC belong to the parent charity, not to the subsidiary.

In the prior year, both the gift aid receipt and the associated income were recorded within turnover in the subsidiary. An adjustment has been processed in the financial statements of the subsidiary to restate turnover to exclude these amounts from the comparative figures in the subsidiary.

Whilst not material to the financial statements of the parent charity, the corresponding adjustments has been processed in the financial statements of the parent charity in order for balances owed between the two entities at 31 March 2024 to agree.

The overall consolidated position at 31 March 2024 is unchanged by the adjustments, although the individual balances within the SoFA have been restated as shown below.

The effect on the comparative amounts is as follows:

Group	**As previously reported**	**Adjustment**	**As restated**
	£	**£**	**£**
Changes to the statement of financial activities			
Donations and legacies	14,118	10,239	24,357
Trading income	157,557	(10,239)	147,318
Net movement in funds for the year	(201,661)	-	(201,661)
Total funds carried forward at 31 March 2024	478,131	-	478,131

Charity	**As previously reported**	**Adjustment**	**As restated**
	£	**£**	**£**
Changes to the balance sheet			
Debtors	144,120	10,239	154,359
Unrestricted reserves c/f at 31 March 2024	298,089	10,239	308,328
Changes to the statement of financial activities			
Donations and legacies	25,437	10,239	35,676
Net movement in funds for the year	(206,217)	10,239	(195,978)
Total funds carried forward at 31 March 2024	461,589	10,239	471,828

13 TANGIBLE FIXED ASSETS

Group and charity

	Short leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2024	165,000	151,533	316,533
At 31 March 2025	165,000	151,533	316,533
Depreciation			
At 1 April 2024	26,035	126,361	152,396
Charge for the year	2,887	10,893	13,780
At 31 March 2025	28,922	137,254	166,176
Net book value			
At 31 March 2025	136,078	14,279	150,357
At 31 March 2024	138,965	25,172	164,137

14 FIXED ASSET INVESTMENTS

Charity	Shares in group undertakings £
Cost	
At 1 April 2024 and at 31 March 2025	1
Net book value	
At 31 March 2025	1
At 31 March 2024	1

Details of undertakings

There were no investment assets outside the UK.

The charitable company's investments at the balance sheet date in the share capital of companies include the following:

Undertaking	Company number	Class of share	Proportion of voting rights and shares held	
			2025	2024
Age UK Wakefield District Enterprises Limited	08428526	Ordinary	100%	100%
Age UK Wakefield Trading Limited	03037942	Ordinary	100%	100%

The registered office of both subsidiaries is: 7 Bank Street, Castleford, West Yorkshire, WF10 1JD.

15 DEBTORS

	Group 2025	Charity 2025	Group 2024 As restated	Charity 2024
	£	£	£	£
Trade debtors	**70,818**	**70,818**	66,271	66,130
Due from group undertakings	**-**	**17,168**	-	16,443
Prepayments and accrued income	**119,411**	**115,584**	65,893	64,286
Other debtors	**6,267**	**6,267**	531	-
	196,496	**209,837**	132,695	146,859
Amounts falling due after more than one year				
Other debtors	**7,500**	**7,500**	7,500	7,500
Aggregate amounts	**203,996**	**217,337**	140,195	154,359

16 CREDITORS: Amounts falling due within one year

	Group 2025	Charity 2025	Group 2024 As restated	Charity 2024
	£	£	£	£
Other loans (see note 19)	**18,958**	**18,958**	-	-
Finance leases (see note 20)	**917**	**917**	917	917
Trade creditors	**10,364**	**7,780**	20,803	18,968
Other taxation and social security	**29,891**	**29,377**	30,388	30,388
Other creditors	**18,814**	**18,549**	18,259	17,933
Accruals and deferred income	**251,562**	**246,312**	219,306	213,276
	330,506	**321,893**	289,673	281,482

17 DEFERRED INCOME

Group and charity

	2025	2024 As restated
	£	£
Deferred income at 1 April 2024	**-**	72,500
Resources deferred in the period	**26,250**	-
Amounts released from previous periods	**-**	(72,500)
Deferred income at year end	**26,250**	-

Deferred income represents income deferred for contract funding received in advance.

18 CREDITORS: Amounts falling due after more than one year

	Group 2025	**Charity 2025**	Group 2024	Charity 2024
			As restated	
	£	**£**	£	£
Other loans (see note 19)	**90,309**	**90,309**	-	-

19 LOANS

An analysis of the maturity of loans is given below:

Other loans	**Group 2025**	**Charity 2025**	Group 2024	Charity 2024
			As restated	
	£	**£**	£	£
Amounts falling due within one year on demand	**18,958**	**18,958**	-	-
Amounts falling due between one and two years	**21,294**	**21,294**	-	-
Amounts falling due between two and five years	**69,015**	**69,015**	-	-

20 LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	FINANCE LEASES			
	Group 2025	**Charity 2025**	Group 2024	Charity 2024
			As restated	
Net obligations repayable:	**£**	**£**	£	£
Within one year	**917**	**917**	917	917

	NON-CANCELLABLE OPERATING LEASES			
	Group 2025	**Charity 2025**	Group 2024	Charity 2024
			As restated	
	£	**£**	£	£
Within one year	**91,782**	**68,386**	84,343	68,386
Between one and five years	**81,366**	**16,563**	119,099	79,099
After more than five years	**4,167**	**-**	16,667	-
	177,315	**84,949**	220,109	147,485

21 MOVEMENT IN FUNDS

Group

	1 April 2024 £	Incoming resources £	Resources expended £	31 March 2025 £
Unrestricted funds				
General Fund	314,631	2,389,376	(2,345,486)	358,521
Restricted funds				
Digital Champion	32,367	-	(32,367)	-
Armed Forces Covenant	-	500	(500)	-
Henry Smith Charity 2	-	35,600	(35,600)	-
Henry Smith Charity 3	26,435	62,750	(68,889)	20,296
Social Contact	-	76,780	(76,780)	-
Time For Tea	1,755	118,432	(120,187)	-
MCST/MHA	-	55,000	(18,913)	36,087
Elderly persons Isolation Fund	1,128	-	(1,128)	-
Connecting Communities	-	135,000	(135,000)	-
Cost of Living Response Fund	-	7,497	(7,497)	-
Albert Gubay	39,821	3,168	(42,989)	-
Be The Difference	1,053	-	(1,053)	-
Be The Difference 2 (UKSPF)	11,297	-	(11,297)	-
Call Back Services	49,644	-	(49,644)	-
Culture Grant	-	150	(150)	-
Digital UKSPF	-	19,871	(19,871)	-
A Place to Call Home	-	12,802	(19,069)	(6,267)
Urgent and Emergency Care Project	-	1,500	(1,500)	-
Energy Outreach Project	-	6,563	(6,563)	-
Centre for Positive Ageing	-	34,515	(9,644)	24,871
	163,500	570,128	(658,641)	74,987
Total funds	478,131	2,959,504	(3,004,127)	433,508

21 MOVEMENT IN FUNDS – Continued

	1 April 2023	Incoming resources	Resources expended	Transfers	31 March 2024 As restated
	£	£	£	£	£
Unrestricted funds					
General Funds	366,913	2,205,020	(2,406,257)	148,955	314,631
Designated	148,955	-	-	(148,955)	-
Restricted funds					
Digital Champion	15,696	36,646	(19,975)	-	32,367
Armed Forces Covenant	16,499	-	(16,499)	-	-
Henry Smith Charity	10,361	-	(10,361)	-	-
Henry Smith Charity 2	17,812	53,750	(71,562)	-	-
Henry Smith Charity 3	-	30,600	(4,165)	-	26,435
Prosper	13,252	25,974	(39,226)	-	-
Social Contact	-	76,776	(76,776)	-	-
Time For Tea 2	15,614	95,978	(109,837)	-	1,755
MCST/MHA	8,000	-	(8,000)	-	-
Elderly Persons Isolation Fund	1,128	-	-	-	1,128
Connecting Communities	42,500	197,500	(240,000)	-	-
Digital District	13,062	-	(13,062)	-	-
Cost of Living Response Fund	10,000	22,490	(32,490)	-	-
Albert Gubay	-	80,000	(40,179)	-	39,821
Be The Difference	-	7,940	(6,887)	-	1,053
Be The Difference 2 (UKSPF)	-	14,434	(3,137)	-	11,297
Call Back Services	-	50,000	(356)	-	49,644
Culture Grant	-	4,716	(4,716)	-	-
	163,924	696,804	(697,228)	-	163,500
Total funds	679,792	2,901,824	(3,103,485)	-	478,131

21 MOVEMENT IN FUNDS

Charity

	1 April 2024	Prior Year adjustments (see note 12)	Incoming resources	Resources expended	31 March 2025
	£	£	£	£	£
Unrestricted funds					
General Fund	298,089	10,239	2,263,082	(2,203,208)	368,202
Unrestricted funds					
Digital Champion	32,367	-	-	(32,367)	-
Armed Forces Covenant	-	-	500	(500)	-
Henry Smith Charity 2	-	-	35,600	(35,600)	-
Henry Smith Charity 3	26,435	-	62750	(68,889)	20,296
Social Contact	-	-	76,780	(76,780)	-
Time For Tea	1,755	-	118,432	(120,187)	-
MCST/MHA	-	-	55,000	(18,913)	36,087
Elderly persons Isolation Fund	1,128	-	-	(1,128)	-
Connecting Communities	-	-	135,000	(135,000)	-
Cost of Living Response Fund	-	-	7,497	(7,497)	-
Albert Gubay	39,821	-	3,168	(42,989)	-
Be The Difference	1,053	-	-	(1,053)	-
Be The Difference 2 (UKSPF)	11,297	-	-	(11,297)	-
Call Back Services	49,644	-	-	(49,644)	-
Culture Grant	-	-	150	(150)	-
Digital UKSPF	-	-	19,871	(19,871)	-
A Place to Call Home	-	-	12,802	(19,069)	(6,267)
Urgent and Emergency Care Project	-	-	1,500	(1,500)	-
Energy Outreach Project	-	-	6,563	(6,563)	-
Centre for Positive Ageing	-	-	34,515	(9,644)	24,871
	163,500	-	570,128	(658,641)	74,987
Total funds	461,589	10,239	2,833,210	(2,861,849)	443,189

21 MOVEMENT IN FUNDS – Continued

	1 April 2023	Incoming resources	Resources expended	Transfers	31 March 2024 As restated
	£	£	£	£	£
Unrestricted funds					
General Funds	354,927	2,069,021	(2,264,575)	148,955	308,328
Designated	148,955	-	-	(148,955)	-
Restricted funds					
Digital Champion	15,696	36,646	(19,975)	-	32,367
Armed Forces Covenant	16,499	-	(16,499)	-	-
Henry Smith Charity	10,361	-	(10,361)	-	-
Henry Smith Charity 2	17,812	53,750	(71,562)	-	-
Henry Smith Charity 3	-	30,600	(4,165)	-	26,435
Prosper	13,252	25,974	(39,226)	-	-
Social Contact	-	76,776	(76,776)	-	-
Time For Tea 2	15,614	95,978	(109,837)	-	1,755
MCST/MHA	8,000	-	(8,000)	-	-
Elderly Persons Isolation Fund	1,128	-	-	-	1,128
Connecting Communities	42,500	197,500	(240,000)	-	-
Digital District	13,062	-	(13,062)	-	-
Cost of Living Response Fund	10,000	22,490	(32,490)	-	-
Albert Gubay	-	80,000	(40,179)	-	39,821
Be The Difference	-	7,940	(6,887)	-	1,053
Be The Difference 2 (UKSPF)	-	14,434	(3,137)	-	11,297
Call Back Services	-	50,000	(356)	-	49,644
Culture Grant	-	4,716	(4,716)	-	-
	163,924	696,804	(697,228)	-	163,500
Total funds	667,806	2,765,825	(2,961,803)	-	471,828

Restricted Funds descriptions

Digital Champion - Funding that has allowed for the expansion of the digital team to support increased work with those who are digitally excluded.

Armed Forces Covenant - Funding to support the employment of a Veteran's Engagement Worked (VEW), supported by a team of volunteers. The VEW will extend the charity's existing work with older veterans, by provided dedicated support to 400 veterans who are lonely and are not engaging with traditional forms of support.

MOVEMENT IN FUNDS - Continued

Henry Smith Charity - Funding to expand and grow the existing befriending service, allowing the recruitment of a full time Befriending Co-ordinator. Aim over the next 3 years is to set up 270 brand new Befriending relationships.

Prosper - Research programme funded through Bradford Teaching Hospitals NHS Foundation Trust, intended to support understanding of the role of prevention in improving health outcomes for older individuals exhibiting signs of frailty.

Time for Tea - A community driven initiative, funded by the Big Lottery Community Fund, tackling isolation and loneliness amongst local older people, providing a gateway for those at high risk of crisis to find support before the crisis happens.

MCST/MHA - A programme set up to provide a viable service provision for future sustainable funding, to support individuals with dementia and their carers.

Elderly Persons Isolation Fund - The Community Foundation Wakefield District launched the 3rd round of the Elderly Person's Social Isolation Fund which has been inspired by the celebrations surrounding the 130th anniversary of Wakefield being granted city status. Wakefield @130 is designed to encourage a series of events and activities, which will engage older people in local communities across the Wakefield District. The Programme has been designed to work with around 10 to 15 local communities, engaging up to 2,000 older people across the district.

Connecting Communities - New local funding to support the expansion of hospital discharge support in the community. Combined with a grant programme, the delivery is in conjunction with local VCSE partners.

Digital District - Grant from WYHCP to support district-wide work with those who are digitally excluded.

Cost of living response fund – An AgeUK grant to brand partners to meet urgent need and demand as older people struggle with the devastating impact of the increasing cost of living. The grant is intended to help sustain and extend the reach of vital service provision by brand partners during the crisis.

Albert Gubay – Funding that has allowed us to deliver the Maintenance Cognitive Stimulation Therapy, supporting individuals with mild to moderate dementia and their Carers.

Be The Difference – A project to improve human/social capital, boost wellbeing/health, and increase pride/community participation.

Call Back Services – A project to support older people immediately post discharge from hospital to ensure non-clinical aspects of life such as benefit entitlement, safety in the home and daily living. The underlying aim was to reduce the need for hospital re-admission.

Culture Grant – Enabling an Oral Histories project in Castleford to record and reproduce for the wider public stories of those whose employment in the ex-mining town have laid the foundations for the present day.

Digital UKSPF – Supporting a programme to help those in later life get online. Working with individuals to give them the confidence and skills to use technology and avoid digital exclusion.

A Place to Call Home – A project to provide older people with one-to-one holistic advice sessions supporting them to live well and independently in safe, secure, and warm homes.

Urgent and Emergency Care Project – A joint research project between AgeUK and the Department of Health & Social Care. AgeUKWD was one participating local AgeUK undertaking research interviews with a very small number of clients/carers to explore their experiences of care before, during and after an emergency hospital admission.

22 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group

	Unrestricted funds £	Restricted funds £	Total £
2025			
Fixed assets	**150,357**	**-**	**150,357**
Current assets	**622,712**	**81,254**	**703,966**
Creditors falling due in less than one year	**(324,239)**	**(6,267)**	**(330,506)**
Creditors falling due in more than one year	**(90,309)**	**-**	**(90,309)**
Total net assets	**358,521**	**74,987**	**433,508**

	Unrestricted funds £	Restricted funds £	Total As restated £
2024 (as restated)			
Fixed assets	164,137	-	164,137
Current assets	440,167	163,500	603,667
Creditors falling due in less than one year	(289,673)	-	(289,673)
Total net assets	314,631	163,500	478,131

Charity

	Unrestricted funds £	Restricted funds £	Total £
2025			
Fixed assets	**150,358**	**-**	**150,358**
Current assets	**623,779**	**81,254**	**705,033**
Creditors falling due in less than one year	**(315,626)**	**(6,267)**	**(321,893)**
Creditors falling due in more than one year	**(90,309)**	**-**	**(90,309)**
Total net assets	**368,202**	**74,987**	**443,189**

	Unrestricted funds £	Restricted funds £	Total As restated £
2024 (as restated)			
Fixed assets	164,138	-	164,138
Current assets	425,672	163,500	589,172
Creditors falling due in less than one year	(281,482)	-	(281,482)
Total net assets	308,328	163,500	471,828

23 RELATED PARTY DISCLOSURES

£19,661 has been paid to CASEwork Services Community Interest Company (CASEwork) in the year in respect of outsourced financial support services (2024: £Nil).

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

CASEwork is an associated company of the charity. William Lyster Barker (trustee of the charity during the year) was a member of the CASEwork board of directors during the entire financial year and Paula Bee (CEO of the charity) is also a member of the CASEwork board of directors.

AGE UK WAKEFIELD DISTRICT

England & Wales - Charity number 1096511

Accounts

Company registration number: 04512958

Charity registration number: 1096511

Age UK Wakefield District

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Age UK Wakefield District

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Age UK Wakefield District

Trustees' Report

Reference and Administrative Details

The trustees (who are also directors of Age UK Wakefield District for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Charity registration number:	1096511
Company Registration Number:	04512958
Trustees:	J A Beaumont W L Barker P Box CBE R A Forster (appointed 3 July 2023) M W Holt K Hollis (appointed 3 June 2024) R Kirkham (appointed 3 June 2024) N Poole (appointed 9 September 2024) Andrea A Wooffindin (resigned 12 December 2023)
Wakefield MDC Nominee:	Councillor M Collins
Company secretary:	P Bee
Chief Executive:	P Bee
Registered Office:	7 Bank Street Castleford West Yorkshire WF10 1JD
Auditor:	Hawsons Chartered Accountants Statutory Auditors Pegasus House 463a Glossop Road Sheffield South Yorkshire S10 2QD
Bankers:	Lloyds Bank plc 17 Westgate Wakefield WF1 1JZ

Chair's Statement

Yet again Age UK Wakefield District has taken on the challenge of providing support for our growing older population. Despite an increasingly challenging operating environment we have done so with our usual determination to succeed in providing high quality services and activities to many of our oldest and most vulnerable citizens.

Building on investment in previous years from grant funders we have continued to expand provision in ways which have ensured that fewer individuals have fallen through the provision net. Additionally, we have worked closely with statutory funders to extend our activities in hospitals, linked into wider community provisions and have continued to develop new ways of working.

We have continued to work with the legacy of Covid restrictions as our older population have faced into depleted functionality and reduced confidence. Services which we had hoped would not be needed beyond the pandemic have revealed a Pandora's Box of hidden challenges. Rather than seeing demand for our services decrease we have continued to see a rise in customer need, with increasingly complex cases requiring highly skilled interventions.

By undertaking regular horizon scanning sessions with our colleagues in the Local Authority and the NHS throughout the past year, we have continued to ensure that our work relates to wider strategic partnerships, whilst staying true to our own strategic objectives. Keeping us well placed to help our older citizens in the best ways possible.

The Board have a strong focus on strategic decision making both locally and nationally and will continue to do so. To that end we remain active in the Age UK Network both regionally and nationally. We also have continued to take our responsibilities seriously and support the organisation through our comprehensive governance structures. With the growth in our activity this has never been more important. Maintaining strong links with the senior management team through its sub committees, enabling us to keep well informed about the operation of the organization.

We take very seriously the wellbeing of our staff and for a second year in a row we have increased staff pay in line with government guidance and maintained offers of flexibility in working practice in order to aid individuals with managing the cost of living rises. As a result, we continue to maintain a loyal a dedicated workforce who are to be thanked for their skills, and commitment.

It's a privilege to chair an organisation which takes the quality of its service provision so seriously and to see the willingness of staff and volunteers to face the challenges ahead with such enthusiasm and determination.

We simply wouldn't be able to do all that we do without them.

My huge thanks to everyone who participates in all that is Age UK Wakefield District.



.....

P Box CBE

Trustee

Trustees' Report (continued)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024. 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).

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee, incorporated on 16 August 2002 and registered as a charity on 13 March 2003. On 3 August 2011 the charity changed its name from Age Concern Wakefield District. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. None of the trustees have any beneficial interest in the company, but they guarantee to contribute £1 in the event of a wining up. The Board of Management as a directors under company law and as trustees under charity law.

Recruitment and Appointment of Directors

As set out in the Articles of Association at every Annual General Meeting one third of the board members (to include the Chair) shall retire form office. The Board members to retire shall be those longest in office since their last election. New Board members and those standing for re-election are elected by Age UK Wakefield District members at the AGM. The number of members of the Board shall never be less than three.

Directors’ Induction and Training

A comprehensive Trustee information pack, commended by the Charities Commission, is available to prospective Trustees. All Trustees receive training though information bulletins, training, networking events and conference.

Membership

Membership of the Age UK Wakefield District is made up of the Board of Trustees only.

Organisation structure

The Chief Executive is delegated to manage the day-today activity of the organisation, developing service provision and activity to meet the objectives of the strategic plan. Senior managers and project leads supervise staff and volunteers in their roles within identified areas of service delivery. They meet monthly with the Chief Executive. Additional task groups are commissioned when appropriate. A structure of corporate groups maintains oversight of the charity’s activities: Policy Group (monthly), Workforce Group (quarterly), Incident and Risk Group (monthly), Finance Group (monthly) and Quality Group (quarterly). All groups include trustees, the Chief Executive and members of the senior team, reporting regularly on the organisation to the Board.

Related parties
The charity has two wholly owned subsidiaries, Age UK Wakefield Trading Limited and Age UK Wakefield District Enterprises Limited.

Age UK Wakefield Trading Limited is dormant.

Age UK Wakefield District Enterprises Limited operates a number of retail stores in the Wakefield area.

Age UK Wakefield District is an Age UK Brand Partner and as such is linked with the national charity and in a form of federated structure with other Brand partners across the United Kingdom. The relationship with others creates clear parameters relating to use of the Brand. Age UK Wakefield District is otherwise financially independent and entirely autonomous.

Objectives and activities
The memorandum and Articles of Association states the organisation's objects as "to promote the welfare of elderly people in any manner to be charitable in and around the Metropolitan District of Wakefield". The agreed mission statement sets out the aims.

Age UK Wakefield District promotes the well-being of all older people and aims to help make later life a fulfilling and enjoyable experience. We aim to influence the way people think about ageing and acknowledge the valuable contributions older people make to society.

As a Brand Partner we aspire to work in local partnerships within local health, care and community approaches to work to deliver services appropriate to identified community needs. The manner in which we work to deliver services, engage with older people interact with agencies is measured against core values.

- Enabling: we will support and enable older people to live independently and exercise choice.
- Influential: we draw strength from the voices of older people and ensure that those voices are heard.
- Dynamic: we are innovative and driven by results and constantly deliver for older people.
- Caring: we are passionate about what we do and care about each individual.
- Expert: we are authoritative, trusted and quality orientated.

Basic principles underpin all the work we seek to achieve.

- Ageism is unacceptable
- All people have the right to make decisions about their lives
- People less able to help themselves should be offered support
- Diversity is valued in all that we do
- It is only through working together that we can use our local presence to the greatest effect

Achievements and Performance
This year has been one of the most challenging for the organisation in recent history. Rising demand for charity services aligned to a restrictive financial climate and steep rises in the cost of living has meant that unprecedented pressures have been experienced on all fronts. Despite this we have not only continued to deliver high quality services but have managed to maintain our intentions to meet unmet need whilst putting in place a series of measures designed to retain the charity's stability and preserve its future sustainability.

Achievements and Performance (continued)

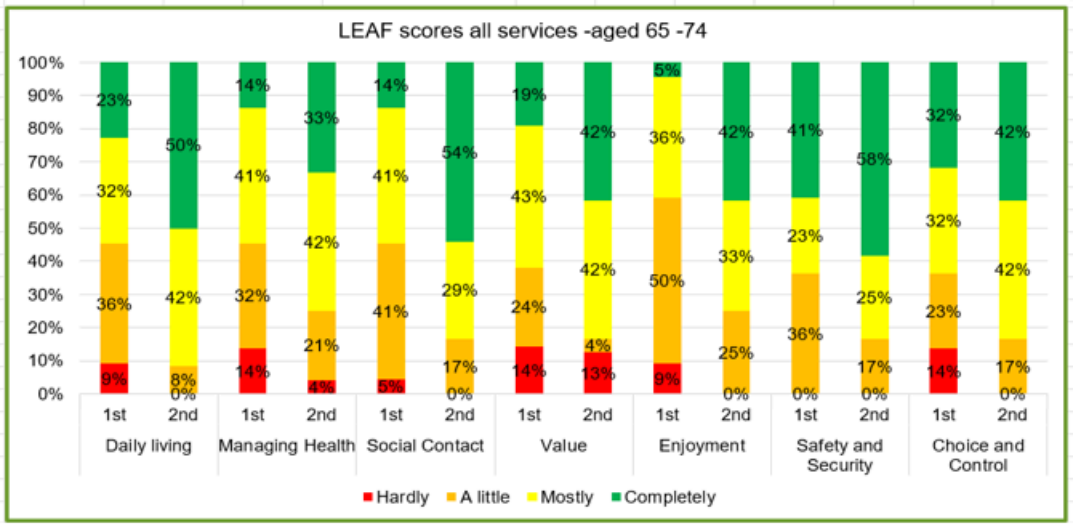
Key to the success of the charity is its intention to ensure that all its activities are delivered to identified need. Continuing to place the voices of those in late life at the heart of all it does, the organisation takes seriously opportunities for feedback as well as understanding its core data and the nature of individual goal setting and surveys. Volunteers have played a vital role in enabling us to deliver an extensive feedback programme as well as supporting opportunities to understand better the demands facing our older population.

Wakefield is the 54th most deprived borough in the UK and as such is home to many who can expect to experience some of the worst health inequalities in the country. 39% of the population are over 50, with the number of people over 85 set to increase by 77%. Currently there are 36,000 unpaid Carers in the district and 29.9% live alone. With the average healthy life expectancy of men and women at 56.7 and 58 years respectively, those in later life are faced with extreme challenges that mean demand for our services have continued to rise year on year. Services and activities are being delivered consistently into all wards across the District, with the majority of our work focussed in areas of deprivation.

This year the total number of referrals exceeded 11,000 with many requiring multiple interventions. The organisation reaches one in six individuals over the age of 85, 1 in 25 of the over 50s and 7% of all those over the age of 65, delivering more than 85,000 contacts overall. A full breakdown of the organisation's impact can be found in its Impact Report 23-24 www.ageukwd.org.uk and enclosed.

Throughout the year we have maintained a continued focus on quality, achieving both CQS and IAQP quality marks within this time frame. The teams deserve huge credit for the ways in which these were possible and have continued to inform the ongoing transformation of the organisation's services. Critical to this has been the new governance structure established in 2022 with delegated responsibilities from the Board, trustees and staff that have ensured, that despite inordinate pressure, there has been excellent management of all activities, their inherent risks and opportunities, as well as the people, processes and policies that have made everything possible.

We continue to use our single assessment tool Leaf-7 throughout the organisation. This enables us to view quality of life outcomes in both service specific fields as well as globally. The table below demonstrates with a sample size of 1,000 the significant changes we are able to effect through our interventions, across the organisation. (see below- 1st = initial, 2nd=exit).



Partnership Working

Age UK Wakefield District values the opportunities for partnership working with other Third Sector Organisations locally and nationally as well as with the statutory bodies in the District and where possible the private sector. It has also valued its place within the Age England Association. As a member of Nova, we recognise the importance of our wider VCSE partnerships and we have also work closely with colleagues within the West Yorkshire Health and Care Partnership.

Excerpt from key strategic documents:

- In all our activities we will develop new partnerships to expand and deliver our work (AUKWD Strategic Plan 2018 - 2023)
- Age UK Wakefield District would not be able to do the things it does without the support, collegiality and partnership of many organisations. (Fit for 2020)
- We will create a network of partnerships that strengthen the VCSE, enabling more individuals to be involved in offering support within communities
- Centre for Positive Ageing Business Case 2023
- We will cultivate trustworthy and professional partnerships across the Wakefield District (suggested priority for AUKWD Strategic Plan 2024 - 2029).

With all of our major deliver programmes working closely with partners is essential. As well as this direct work we are continually developing new relationships through strategic boards and committees as well as informal partnerships.

We have close working relationships with other AUK Partners, particularly those within the Yorkshire and Humber Region.

Our work is locally through the West Yorkshire Health Care Partnership, the Wakefield Health Care Partnership and the Health and Wellbeing Board via Residents First.

Additionally, we play lead roles in the Healthy Ageing Partnership and the Frailty Strategy as well as having a place on Move More Wakefield and the VCSE Collaborative.

Our work with older people

Our work with older people is divided into six programme areas:

(1) Integrated Care

(2) Mental Health Services

(3) Community Activities

(4) Hospital Discharge Support

(5) Home Support

(6) Volunteering

The activities within these programme areas are detailed within the included Impact Report 23 -24 and are all supported by our core services, ensuring that a robust infrastructure underpins and enables all activity. All of our service details are available on our website www.ageukwd.org.uk



Wakefield District ageUK

Impact Report 2023-2024

Single Point Of Contact has taken over **12,000** calls from older people and their carers

Information and advice service has provided triage to over **3000** older people by telephone

11,062 referrals were made to the organisation

94,753 contacts made with service users

Hospital Transport Support Service provided **2582** journeys for people discharged from hospital

Connecting Care has supported over **2250** older people with home visit based support on a wide range of issues and concerns

Working in partnership with The Yorkshire Ambulance Service, Patient Transport Service launched in July 2023, transporting over 5000 people in the first financial year and providing our service information to residents of Wakefield

Wraparound supported **200** older people with their mental health and wellbeing challenges

Home Support Service provided **39,856** visits to people in their homes

Home Support Service provided a total of **30,734** hours of care and support to **454** people in their own homes

Domestic Support **19,008** hours

Personal Care Support **11,725** hours

109 Time for Tea events with over **3000** visits by attendees

6,251 Veteran contacts

92 Digital Inclusion contacts

Maintenance Cognitive Stimulation Therapy (MCST) provided support for **35** people with mild to moderate dementia and **25** carers

We supported service users with...

243 blue badge applications

269 introductions to social groups and activities

360 utility bills concerns

393 aids and adaptations and equipment loans

328 access domestic and cleaning services

access over **£3 Million** in unclaimed benefits

Our retail outlets supported our community by...

Central Wakefield, Horbury, South Elmsall

Across our three shop venues, **54895** items were sold

32.8 tonnes of fabric was recycled and prevented from entering landfill.

Our Staff team...

117 Members of staff

Of our staff team, **62** are over the age of 50

Our Volunteers provided...

16905 total Volunteering hours

8856 Befriending hours

6673 retail hours

253 admin hours

258 Volunteers

243 Befrienders

92 New volunteers into the organisation









Integrated Care

Information services
Age UK Wakefield District provides information and advice to older people, carers, friends, family and other health and social care professionals on a range of often complex issues, covering such diverse areas as, access to health services, care, finance, debt, welfare benefits, family concerns and housing. Where appropriate the department effectively signposts clients to other organisations and in turn receives referrals from other agencies and professionals. Through these services older people are supported during difficult periods of their lives.

With expertise that has been accumulated over many years, we were able to step into a gap in DWP provision that ensured, once again, that individuals were able to access £3.8 million in benefit support.

Advocacy
Advocacy continues to be in high demand as the organisation sees a client base of referrals with increasingly complex needs, the pandemic has exacerbated this and the high level of need and quality of service that has been offered is reflected in the hours of work and referrals that have been achieved.

Connecting Care
Connecting Care continues to sit at the heart of our work in the charity. Working in new ways across the community, we are able to link directly with other health and social care providers, enabling the needs of older people to be met in a holistic and timely manner. Acting as a conduit for access to our wider service offers, the service model brings great strength to the district and our organisation.

Mental Health Services
We have been fortunate to have ongoing funding from local funders as well as the national charity to develop the Wraparound initiative that began during the pandemic and MCST, support for individuals and their Carers, with mild dementia. Our intention is to continue to expand this provision to meet growing need.

MCST
Funding from Albert Gubay as well as the national charity has enabled this cognitive stimulation therapy programme to be developed. Working with both those with dementia as well as their carers it is unique within the district.

Community Programmes
Two significant funding streams have continued to allow us to develop new ways of working within the community. Reaching Communities funding (BLF Community Foundation) enable us to develop a considerable response with our Time for Tea' programme. With support from the funders, we were able to flex the original model, designed to work with hard-to-reach older individuals within community settings, to a wellbeing model that saw volunteers and staff working closely together with the new and emerging isolated older population.

We were also able to maintain investment in growth in our volunteering and befriending programme as a result of funding from the Henry Smith Charity. Since the challenges of the pandemic the requirements for the service have continued to grow , and along with the need for providing essential functional support the funder ensured that once again we were able to step up boldly.

In addition to the programmes outlined above we have been able to maintain the development of our work with digital inclusion, supporting face to face work with individuals as well as developing work with strategic partners. Throughout all community programmes working with VCSE partners is vitally important. This work comes together in our support of the Healthy Ageing Partnership and Silver Sunday, both successful initiatives that underpin our community programmes.

Supported Hospital Discharge
Over the past five years we have consistently supported individuals over the age of fifty on discharge from hospital, ensuring that those who are referred into the service are safely resettled home and offered further wraparound support to prevent hospital readmission.

During this year we have begun to expand our provision into the Integrated Transfer of Care hub, which is enabling us through partner working to create direct links through the Connecting Communities Programme into community provision supported by local VCSE partners.

Additionally we have also begun work with Yorkshire Ambulance Service to deliver the Patient Transport Service. We are intending to work with strategic partners to optimise the impact of AUK within this setting.

Volunteer Support
Our volunteers provide the essential backbone to all that we do, reminding us that generosity sits at the heart of our charitable work. Volunteers make up 61% of our work force by personnel Each volunteer contributes an average of 1.7 hours per week. This is 391 hours per week in total SROI value @£12 per hour makes £243,984 per year There are more than 250 current volunteers within 11 roles, enabling us to support much of our work with the most isolated and lonely individuals in our communities. We would be lost without them.

Age UK Brand Partner Collaborations
Over the past year the network of Age UK Brand Partners, (around 120 independent, autonomous local charities) have shared in far reaching discussions focussed on the sustainable delivery of services and activities for older people. Recognising that there is much that could be achieved by collaborative approaches Age UK Wakefield District has participated fully in the national discussions whilst also seeking to find more local ways of optimising partnerships. As such we have worked closely with Partners in Yorkshire and Humber to explore this, ultimately developing proposals around infrastructure support that we hope will give grounds for optimism around long-term sustainability. The new regional collaborative 'Casework' has been launched in 2021 -2022, delivering a significant change to the way that Age UK Wakefield District is able to manage its financial infrastructure.

Fundraising and other activities
We continue to fundraise locally, involvement in local walking groups and schools playing a significant part in our fundraising efforts, as well as involvement in the annual Innocent Smoothies campaign, local raffles and other individuals' endeavours.

Digital and Social Media
Recognising the changing communications environment, we have allocated focussed resource on the maintenance of our website, X, and Facebook feeds. Additionally, we have ensured adequate resources to enable good data recording and reporting. The communications team played a new and vital role in the last year as we became increasingly dependent on IT for connectivity. Similarly, the digital team were able to provide weekly operational statistics to the senior team that allowed us to make key strategic decisions.

Plans for Future Periods
It is the intention of the Board of Trustees, staff and volunteer teams to undertake a considerable development programme. This will see us realigning our existing work to deliver a Centre for positive Ageing. Three delivery 'hubs will see us continuing to provide: Person Centred Support, ensuring that the most vulnerable in our communities are supported to live with improved quality of life; Wellbeing services, focussing on preventative work in communities as well as employment support and coaching models to enable individuals to transition into meaningful later years that may require them to work; Infrastructure support,- strengthening and enabling partner organisations to step confidently into ways of supporting older people in our communities.

Financial Review
The charity, together with its trading activities, has generated a deficit of (£201,661) (2023: surplus of £82,992) on total income of £2,901,824 (2023: £2,907,283).

Investment Policy
Note 15 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Reserves policy
The Board of Trustees examines the reserves of the charity on an annual basis. Recognising the need to agree reserves levels sufficient to support the continuity of operations, manage risks identified in the Business Critical Risk Log, as well as support any interruptions to income the Board have agreed a minimum reserves level of 4 - 8 weeks of running costs. In current terms this is the equivalent of £250K to £500K. At the year end unrestricted reserves were £314,631. The intention is however to grow reserves beyond these minimum levels in order to continue to allow for investment and development in the charity.

Trustees' Report (continued)

Statement of trustees' responsibilities

The trustees (who are also the directors of Age UK Wakefield District 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group and charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charitable company on 19 November 2024 and signed on its behalf by:



.....
P Box CBE
Trustee

Age UK Wakefield District

Independent Auditor's Report to the Members of Age UK Wakefield District

Opinion

We have audited the financial statements of Age UK Wakefield District (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows 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 parent charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' 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 or a material misstatement in the other information. 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.

Independent Auditor's Report to the Members of Age UK Wakefield District (continued)

Opinion on other matter 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 and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have 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 group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and the Trustees' Report.

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

- 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; or
- we have not received all the information and explanations we require for our audit.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the set out on page 12, 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 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 responsibilities for the audit of the financial statements
We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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.

Independent Auditor's Report to the Members of Age UK Wakefield District (continued)

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

The charitable company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charitable company and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Companies Act 2006, Health and Safety regulations and the Charities Act 2011. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the company's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charitable company to obtain an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor's-responsibilities-for. This description forms part of our auditor's report.

Independent Auditor's Report to the Members of Age UK Wakefield District (continued)

Use of our report

This report is made solely to the charitable parent company's trustees, 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 group'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 charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hawsons

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Simon Bladen (Senior Statutory Auditor)
For and on behalf of Hawsons Chartered Accountants, Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
South Yorkshire
S10 2QD

Date: 27/11/2024

Age UK Wakefield District

Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Donations and legacies	2	14,118	-	14,118	14,566
Charitable activities	3	2,033,345	696,804	2,730,149	2,742,942
Other income	4	157,557	-	157,557	149,775
Total Incoming resources		2,205,020	696,804	2,901,824	2,907,283
Resources expended					
Raising funds		141,682	-	141,682	138,456
Charitable activities	5	2,264,575	697,228	2,961,803	2,685,835
Total expenditure		2,406,257	697,228	3,103,485	2,824,291
Net (outgoing resources)/incoming resources		(201,237)	(424)	(201,661)	82,992
Net movement in funds		(201,237)	(424)	(201,661)	82,992
Reconciliation of funds					
Total funds brought forward		515,868	163,924	679,792	596,800
Total funds carried forward	13	314,631	163,500	478,131	679,792

Age UK Wakefield District

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Donations and legacies	2	25,437	-	25,437	25,826
Charitable activities	3	2,033,345	696,804	2,730,149	2,742,942
Total incoming resources		2,058,782	696,804	2,755,586	2,768,768
Resources expended					
Charitable activities	5	2,264,575	697,228	2,961,803	2,685,835
Total expenditure		2,264,575	697,228	2,961,803	2,685,835
Net (outgoing resources)/incoming resources		(205,793)	(424)	(206,217)	82,933
Net movement in funds		(205,793)	(424)	(206,217)	82,933
Reconciliation of funds					
Total funds brought forward		503,882	163,924	667,806	584,873
Total funds carried forward	13	298,089	163,500	461,589	667,806

Age UK Wakefield District

(Registration number: 04512958)
Consolidated Balance Sheet as at 31 March 2024

	Note	31 March 2024 Group £	31 March 2024 Charity £	31 March 2023 Group £	31 March 2023 Charity £
Fixed assets					
Tangible assets	8	164,137	164,137	172,275	172,275
Investments		-	1	-	1
		164,137	164,138	172,275	172,276
Current assets					
Debtors	10	140,195	144,120	372,998	376,725
Cash at bank and in hand		463,472	434,813	426,633	403,789
		603,667	578,933	799,631	780,514
Creditors: Amounts falling due within one year	11	(289,673)	(281,482)	(292,114)	(284,984)
Net current assets		313,994	297,451	507,517	495,530
Net assets		478,131	461,589	679,792	667,806
Charity funds:					
Unrestricted income funds					
Restricted Funds	13	163,500	163,500	163,924	163,924
Designated Funds	14	-	-	148,955	148,955
Unrestricted funds	14	314,631	298,089	366,913	354,927
Total charity funds		478,131	461,589	679,792	667,806

The financial statements on pages 17 to 35 were approved by the trustees, and authorised for issue on 19 November 2024 and signed on their behalf by:



.....
P Box CBE
Trustee

Age UK Wakefield District

Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(201,661)	82,992
Adjustments to cash flows from non-cash items			
Depreciation		15,799	31,911
Profit on disposal of tangible fixed assets		-	(3,989)
		(185,862)	110,914
Working capital adjustments			
Decrease/(increase) in debtors	10	232,803	(219,734)
(Decrease)/increase in creditors	11	(2,441)	15,007
Net cash flows from operating activities		44,500	(93,813)
Cash flows from investing activities			
Purchase of tangible fixed assets	8	(7,661)	(9,702)
Sale of tangible fixed assets		-	4,591
Net cash flows from investing activities		(7,661)	(5,111)
Cash flows from financing activities			
Repayment of capital element of finance leases and HP contracts	16	-	(22,975)
Net increase/(decrease) in cash and cash equivalents		36,839	(121,899)
Cash and cash equivalents at 1 April		426,633	548,532
Cash and cash equivalents at 31 March		463,472	426,633

All of the cash flows are derived from continuing operations during the above two periods.

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the charitable company's affairs.

Statutory information

Age UK Wakefield District is a company (No. 04512958) and charity (No. 1096511) domiciled in England and Wales The address of its registered office is: 7 Bank Street, Castleford, West Yorkshire, WF10 1JD.

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. there has been no material departure from these standards.

The functional and presentational currency of the charity is GBP.

Going concern

At the date of signing these financial statements, the Trustees have reviewed the current financial position and future projections and believe this indicates that the group will be able to continue to operate for a period of at least 12 months beyond the signing date.

Basis of consolidation

The financial statements consolidate the accounts of Age UK Wakefield District and its subsidiary undertaking ('subsidiaries').

Exemptions for qualifying entities

The charitable company has taken advantage of the exemption from preparing a statement of cashflows on the basis that it is a qualifying entity and the group cashflow statement included within these financial statements include the charitable company's cashflows.

Income

Income from donations and grants, including capital grants, are included within incoming resources as and when received except for the following:

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions are met.

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

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income. Fundraising expenditure represents the direct cost of fundraising. Publicity costs directly related to fundraising and general publicity are included within those costs.

1 Accounting policies (continued)

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred, inclusive of VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries and the cost of generating funds is associated with the costs of trading income.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis in line with funding agreements.

Taxation
The charitable company 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 charitable company 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.

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

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.

Tangible fixed assets and depreciation
A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are initially recognised at cost, net of depreciation and any provision for impairment.

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

Depreciation is provided on the following bases:

Asset class	Depreciation method and rate
Unrestricted plant, machinery and equipment	15% straight line
Restricted plant, machinery and equipment	33% straight line
Restricted motor vehicles	20% straight line
Leasehold land and buildings	over the life of the lease

1 Accounting policies (continued)

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.

Operating leases
Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

Pensions
The pension costs charged in the accounts represent the contributions payable by the charity during the year into a defined contribution externally funded pension scheme.

Fund accounting
Restricted funds are those received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no ·externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the statement of comprehensive income.

Critical accounting estimates and areas of judgement
There are no significant estimates or judgements made in the process of applying the charitable company's accounting policies.

2 Income from donations and legacies

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Donations	9,286	20,605	9,148	20,408
Fundraising	4,832	4,832	5,418	5,418
	14,118	25,437	14,566	25,826

3 Income from charitable activities

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Grants receivable and related income	1,324,497	1,324,497	1,325,789	1,325,789
Other charitable income	1,405,652	1,405,652	1,417,153	1,417,153
	2,730,149	2,730,149	2,742,942	2,742,942

4 Other income

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Retail income	157,557	-	149,775	-

5 Expenditure on charitable activities

2024	Staff costs £	Depreciation £	Other costs £	Total 2024 £
Charitable expenditure				
Charitable activities	1,725,850	-	671,183	**2,397,033**
Support costs	524,482	15,799	-	**540,281**
Governance costs	-	-	24,489	**24,489**
Total Charity expenditure	2,250,332	15,799	695,672	2,961,803
Cost of generating funds				
Costs of charitable trading	89,021	-	52,661	**141,682**
Total Group expenditure	2,339,353	15,799	748,333	**3,103,485**

2023	Staff costs £	Depreciation £	Other costs £	Total 2023 £
Charitable expenditure				
Charitable activities	1,588,719	-	635,550	**2,224,269**
Support costs	381,421	31,911	-	**413,332**
Governance costs	-	-	48,234	**48,234**
Total Charity expenditure	1,970,140	31,911	683,784	2,685,835
Cost of generating funds				
Costs of charitable trading	81,029	-	57,427	**138,456**
Total Group expenditure	2,051,169	31,911	741,211	**2,824,291**

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	15,799	31,911
Auditor's remuneration - The audit of the Charity's annual accounts	9,000	8,000
Auditor's remuneration - The audit of the Subsidiary's annual accounts	4,500	4,100
Auditor's remuneration - All taxation advisory services	750	600
Auditor's remuneration - All non-audit services not included above	3,250	2,800

7 Staff costs

The aggregate payroll costs were as follows:

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Staff costs during the year were:				
Wages and salaries	2,126,156	2,047,042	1,853,616	1,787,777
Social security costs	147,801	140,563	138,697	127,756
Pension costs	65,396	62,727	58,856	54,607
	2,339,353	2,250,332	2,051,169	1,970,140

The monthly average number of persons (including senior management) employed by the group during the year expressed as full time equivalents was as follows:

	Group 2024 No	Charity 2024 No	Group 2023 No	Charity 2023 No
Average number of employees	126	121	115	110

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£70,001 - £80,000	1	1

Pension costs are allocated between activities and between restricted and unrestricted funds on the basis of staff time.

The Trustees neither received nor waived any remuneration during the year (2023: £nil). No Trustees are accruing pension arrangements (2023: £nil). No Trustees were reimbursed expenses in either year.

7 Staff costs (continued)

The total employee benefits of the key management personnel of the group were £188,630 (2023 - £156,783). The key management personnel of the charity comprise the trustees and the Senior Management Team, which at the year end comprises the following members of staff:
Chief Executive
Director of NHS Services
Director of Community Services
Director of Operations, Information Services

8 Tangible fixed assets

Group and charity

	Leasehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2023	165,000	143,872	308,872
Additions	-	7,661	7,661
At 31 March 2024	165,000	151,533	316,533
Depreciation			
At 1 April 2023	23,148	113,449	136,597
Charge for the year	2,887	12,912	15,799
At 31 March 2024	26,035	126,361	152,396
Net book value			
At 31 March 2024	138,965	25,172	164,137
At 31 March 2023	141,852	30,423	172,275

9 Fixed asset investments

Charitable company

Cost of shares in subsidiary undertaking

	£
At 1 April 2023 and at 31 March 2024	1

Details of undertakings

Details of the investments in which the charitable company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Company number	Class of share	Proportion of voting rights and shares held	
			2024	2023
Age UK Wakefield District Enterprises Limited	08428526	Ordinary	100%	100%
Age UK Wakefield Trading Limited	03037942	Ordinary	100%	100%

The registered office of both subsidiaries is: 7 Bank Street, Castleford, West Yorkshire, WF10 1JD.

The loss for the financial period of Age UK Wakefield District Enterprises Limited was £15,875 (2023 - profit of £11,319) and the aggregate amount of capital and reserves at the end of the period was £16,513 (2023 - £11,957).

Age UK Wakefield Trading Limited was dormant in both the current and prior period.

10 Debtors

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Trade debtors	66,271	66,130	335,225	335,118
Due from group undertakings	-	6,204	-	6,204
Prepayments and accrued income	65,893	64,286	22,773	20,403
Other debtors	8,031	7,500	15,000	15,000
	140,195	144,120	372,998	376,725

11 Creditors

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Trade creditors	20,803	18,968	16,471	15,811
Other taxation and social security	30,388	30,388	22,681	21,778
Other creditors	18,259	17,933	13,621	13,296
Accruals and deferred income	219,306	213,276	238,424	233,182
Obligations under finance lease	917	917	917	917
	289,673	281,482	292,114	284,984

12 Deferred income

Group and charity	2024 £	2023 £
Deferred income at 1 April 2023	72,500	179,739
Resources deferred in the period	-	72,500
Amounts released from previous periods	(72,500)	(179,739)
Deferred income at year end	-	72,500

Deferred income represents income deferred for contract funding received in advance.

13 Restricted funds

Group

2024	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Digital Champion	15,696	36,646	(19,975)	32,367
Armed Forces Covenant	16,499	-	(16,499)	-
Henry Smith Charity	10,361	-	(10,361)	-
Henry Smith Charity 2	17,812	53,750	(71,562)	-
Henry Smith Charity 3	-	30,600	(4,165)	26,435
Prosper	13,252	25,974	(39,226)	-
Social Contact	-	76,776	(76,776)	-
Time For Tea 2	15,614	95,978	(109,837)	1,755
MCST/MHA	8,000	-	(8,000)	-
Elderly persons Isolation Fund	1,128	-	-	1,128
Connecting Communities	42,500	197,500	(240,000)	-
Digital District	13,062	-	(13,062)	-
Cost of Living Response Fund	10,000	22,490	(32,490)	-
Albert Gubay	-	80,000	(40,179)	39,821
Be The Difference	-	7,940	(6,887)	1,053
Be The Difference 2 (UKSPF)	-	14,434	(3,137)	11,297
Call back services	-	50,000	(356)	49,644
Culture grant	-	4,716	(4,716)	-
Total restricted funds	163,924	696,804	(697,228)	163,500

13 Restricted funds (continued)

2023	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Digital Champion	-	35,999	(20,303)	15,696
Vaccine Support	1,811	11,550	(13,361)	-
Armed Forces Covenant	17,567	27,001	(28,069)	16,499
Henry Smith Charity	3,845	40,633	(34,117)	10,361
Henry Smith Charity 2	-	35,550	(17,738)	17,812
Prosper	16,971	56,097	(59,816)	13,252
Social Contact	-	83,135	(83,135)	-
Time For Tea	35,092	50,819	(85,911)	-
Time For Tea 2	-	23,657	(8,043)	15,614
Walking Football	2,200	2,957	(5,157)	-
Volunteers	5,545	-	(5,545)	-
MCST/MHA	-	48,341	(40,341)	8,000
MCST AUK	-	22,473	(22,473)	-
Elderly persons Isolation Fund	1,128	-	-	1,128
Connecting Communities	-	42,500	-	42,500
Digital District	-	13,062	-	13,062
Cost of Living Response Fund	-	10,000	-	10,000
Total restricted funds	84,159	503,774	(424,009)	163,924

Digital Champion	Funding that has allowed for the expansion of the digital team to support increased work with those who are digitally excluded
Vaccine Support	Grant from Wakefield Council relating to the transportation of vulnerable people to and from vaccination venues.
Armed Forces Covenant	We employed a Veterans' Engagement Worker (VEW), supported by a team of volunteers. The VEW will extend our existing work with older veterans, by providing dedicated support to 400 veterans who are lonely and are not engaging with traditional forms of support.
Henry Smith Charity	Henry Smith funding enables us to expand and grow our existing Befriending Service, allowing us to recruit a full time Befriending Coordinator. Our aim over the next 3 years is to set up 270 brand new Befriending relationships.
Prosper	Research Programme funded through Bradford Teaching Hospitals NHS Foundation Trust, intended to support understanding of role of prevention in improving health outcomes for older individuals exhibiting signs of Frailty.
Social Contact Scheme	This is a project funded by Wakefield Council for the support of older people who find themselves with reduced functionality after a personal or health crisis.

13 Restricted funds (continued)

Time for Tea	A community driven initiative, funded by the Big Lottery Community Fund, tackling isolation and loneliness amongst local older people, providing a gateway for those at high risk of crisis to find support before the crisis happens.
Age UK's Walking Football Programme	Partnering with Sport England and The Football Association to deliver an exciting new opportunity for older people across England to become more physically active through walking football.
Volunteers	The Henry Smith Charity and locally derived core funding has supported our volunteer programmes. Most particularly the Henry Smith Funding has enabled the expansion of our befriending service
MCST/MHA	The Mental Health Alliance enabled the further development of the AUK programme (see below) creating a viable service provision for future sustainable funding
MCST AUK	Initial funding from AUK enabled us to set up support for individuals with dementia and their Carers.
Elderly persons Isolation Fund	The Community Foundation Wakefield District has launched the 3rd round of the Elderly Person's Social Isolation Fund which has been inspired by the celebrations surrounding the 130th anniversary of Wakefield being granted City status. Wakefield @130 is designed to encourage a series of events and activities, which will engage older people in local communities across the Wakefield District. The Programme has been designed to work around 10 to 15 local communities, engaging up to 2,000 older people across the
Connecting Communities	New local funding to support the expansion of hospital discharge support in the community. Combined with a grant programme, the delivery is in conjunction with local VCSE partners
Digital District	Grant from WYHCP to support districtwide work with those who are digitally excluded

14 Unrestricted funds

Group

2024	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted fund	366,913	2,205,020	(2,406,257)	148,955	314,631
Designated	148,955	-	-	(148,955)	-
Total unrestricted funds	515,868	2,205,020	(2,406,257)	-	314,631

2023	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted fund	354,346	2,403,509	(2,390,942)	-	366,913
Designated	158,295	-	(9,340)	-	148,955
Total unrestricted funds	512,641	2,403,509	(2,400,282)	-	515,868

Charity

2024	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted fund	354,927	2,058,782	(2,264,575)	148,955	298,089
Designated	148,955	-	-	(148,955)	-
Total unrestricted funds	503,882	2,058,782	(2,264,575)	-	298,089

2023	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted fund	342,419	2,264,994	(2,252,486)	-	354,927
Designated	158,295	-	(9,340)	-	148,955
Total unrestricted funds	500,714	2,264,994	(2,261,826)	-	503,882

Designated funds

Lock Lane Centre	Age UK Wakefield District is working with local residents and will continue to develop the centre and its associated activities. The balances includes £165,000 of leasehold property, being its fair value at the date of transition to FRS102, less subsequent depreciation.

15 Analysis of net assets between funds

Group

2024	Unrestricted fund £	Designated £	Restricted funds £	2024 £
Fixed assets	164,137	-	-	164,137
Current assets	440,167	-	163,500	603,667
Current liabilities	(289,673)	-	-	(289,673)
Total net assets	314,631	-	163,500	478,131

2023	Unrestricted fund £	Designated £	Restricted funds £	2023 £
Fixed assets	30,423	141,852	-	172,275
Current assets	628,604	7,103	163,924	799,631
Current liabilities	(292,114)	-	-	(292,114)
Total net assets	366,913	148,955	163,924	679,792

Charity

2024	Unrestricted fund £	Designated £	Restricted funds £	2024 £
Fixed assets	164,138	-	-	164,138
Current assets	415,433	-	163,500	578,933
Current liabilities	(281,482)	-	-	(281,482)
Total net assets	298,089	-	163,500	461,589

2023	Unrestricted fund £	Designated £	Restricted funds £	2023 £
Fixed assets	30,424	141,852	-	172,276
Current assets	609,487	7,103	163,924	780,514
Current liabilities	(284,984)	-	-	(284,984)
Total net assets	354,927	148,955	163,924	667,806

16 Financial commitments

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Within one year	21,807	5,850	31,746	5,850
Between one and five years	40,000	-	45,957	-
After five years	16,667	-	26,667	-
	78,474	5,850	104,370	5,850

17 Finance Lease commitments

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Within one year	917	917	917	917

18 Analysis of net funds

Group

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	426,633	36,839	463,472
Net debt	426,633	36,839	463,472

19 Related party transactions

Transactions with trustees are disclosed in note 7.

During 2022 the Group entered into a partnership with CASEwork Services CIC Ltd to provide administrative services to the Group. The Group supported the establishment of the company through a provisional loan of £15,000. The amount of this loan outstanding at the year end is £7,500 (2023: £15,000).

During the year CASEwork Services CIC Ltd charged the Group amounts totalling £Nil (2023: £32,405) for the provision of financial services. At the year end the group owed £Nil (2023: £Nil) to CASEwork Services CIC Ltd.

During the year the group made sales of £Nil (2023: £20) to CASEwork Services CIC Ltd. At the year end CASEwork Services CIC owed the group £Nil (2023: £20).

Our Trustee, William Lyster Barker, and Chief Executive, Paula Bee, are also Directors of CASEwork.

There were no other related party transactions outside of the Group during the current or prior year, nor are there any outstanding balances owing between other related parties outside of the Group at either Balance Sheet date. Group transactions and balances have been eliminated on consolidation.

AGE UK WAKEFIELD DISTRICT

England & Wales - Charity number 1096511

Accounts

Company registration number: 04512958
Charity registration number: 1096511

Age UK Wakefield District
(A Company Limited by Guarantee)

Consolidated Annual Report and Financial Statements

Year ended 31 March 2023

Age UK Wakefield District

Annual Report

Year ended 31 March 2023

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Age UK Wakefield District

Report of the Trustees for the year ended 31 March 2023

The trustees (who are also directors of Age UK Wakefield District for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administration Details

Official name of charity:	Age UK Wakefield District	
Charity registration number:	1096511	
Company registration number:	04512958	
Directors and Trustees:	W L Barker	
	J A Beaumont	
	P Box CBE	
	L P Condron	(Resigned 5 September 2022)
	R A Forster	(Appointed 3 July 2023)
	M W Holt	(Appointed 15 December 2022)
	A Wooffindin	
Wakefield MDC Nominee:	Councillor M Collins	
Company Secretary:	P Bee	
Chief Executive:	P Bee	
Registered Office:	7 Bank Street Castleford West Yorkshire WF10 1JD	
Auditors:	Hawsons Chartered Accountants Statutory Auditors Pegasus House 463a Glossop Road Sheffield S10 2QD	
Bankers:	Lloyds Bank plc 17 Westgate Wakefield West Yorkshire WF1 1JZ	

Chair's Statement

Yet again Age UK Wakefield District has taken on the challenge of providing support for our older population. We have done so with our usual determination to succeed in providing high quality services and activities to many of our oldest and most vulnerable citizens.

New service areas have given us the opportunity of expanding provision in ways which have ensured that fewer individuals have fallen through the provision net. As a result we have extended our activities in hospitals, linked into wider community provisions and developed new ways of working.

Following the Covid 19 restrictions it was clear from both the individuals we spoke to, as well as from all the available data, that many months of restrictions had taken a heavy toll on our older population. Many had lost their confidence and too few had returned to the levels of activity which they had previously regarded as normal. As many of the individuals presented with problems of a compound and complex nature, we expanded our mental health support to meet the needs of some of the most vulnerable.

Alongside this work, grant funders have continued to give us a vital opportunity to develop and test new approaches to the support we offer. For example new funds have allowed us to step into providing a new service in dementia support (MCST), strengthen our befriending models and develop our work with those who are digitally excluded.

By undertaking regular horizon scanning sessions with our colleagues in the Local Authority and the NHS throughout the past year, we have continued to ensure that our work relates to wider strategic partnerships, whilst staying true to our own strategic objectives. Keeping us well placed to help our older citizens in the best ways possible.

The board have a strong focus on strategic decision making both locally and nationally and will continue to do so. To that end we remain active in Age UK both regionally and nationally. We also have continued to take our responsibilities seriously and to support the organisation through our comprehensive governance structures. With the growth in our activity this has never been more important. Maintaining strong links with the senior management team through its sub committees, enabling us to keep well informed about the operation of the organisation.

It's a privilege to chair an organisation which takes the quality of its service provision so seriously and to see the willingness of staff and volunteers to face the challenges ahead with such enthusiasm and determination.

We simply wouldn't be able to do all that we do without them.

My huge thanks to everyone who participates in all that is Age UK Wakefield District.



Peter Box
Chair of the Board of Trustees

The Trustees present their annual report, together with the audited financial statements of the Age UK Wakefield District 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 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).

Structure, Governance and Management

Governing Document
The charity is a company limited by guarantee, incorporated on 16 august 2022 and registered as a charity on 13 March 2003. On 3 August 2011 the charity changed its name from Age Concern Wakefield District. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. None of the trustees have any beneficial interest in the company, but they guarantee to contribute £1 in the event of a wining up. The Board of Management as a directors under company law and as trustees under charity law.

Recruitment and Appointment of Directors
As set out in the Articles of Association at every Annual General Meeting one third of the board members (to include the Chair) shall retire form office. The Board members to retire shall be those longest in office since their last election. New Board members and those standing for re-election are elected by Age UK Wakefield District members at the AGM. The number of members of the Board shall never be less than three.

Directors' Induction and Training
A comprehensive Trustee information pack, commended by the Charities Commission, is available to prospective Trustees. All Trustees receive training though information bulletins, training, networking events and conference.

Membership
Membership of the Age UK Wakefield District is made up of the Board of Trustees only.

Organisation structure
The Chief Executive is delegated to manage the day-today activity of the organisation, developing service provision and activity to meet the objectives of the strategic plan. Senior managers and project leads supervise staff and volunteers in their roles within identified areas of service delivery. They meet monthly with the Chief Executive. Additional task groups are commissioned when appropriate. A structure of corporate groups maintains oversight of the charity's activities: Policy Group (monthly), Workforce Group (quarterly), Incident and Risk Group (monthly), Finance Group (monthly) and Quality Group (quarterly). All groups include trustees, the Chief Executive and members of the senior team, reporting regularly on the organisation to the Board.

Related parties
The charity has two wholly owned subsidiaries, Age UK Wakefield Trading Limited and Age UK Wakefield District Enterprises Limited.

Age UK Wakefield Trading Limited is dormant.

Age UK Wakefield District Enterprises Limited operates a number of retail stores in the Wakefield area.

Age UK Wakefield District is an Age UK Brand Partner and as such is linked with the national charity and in a form of federated structure with other Brand partners across the United Kingdom. The relationship with others creates clear parameters relating to use of the Brand. Age UK Wakefield District is otherwise financially independent and entirely autonomous.

In the prior year, Casework CIC was set up in order to support Age UK Wakefield District and other local Age UK organisations with their administration. Age UK Wakefield District is one of five equal members of Casework CIC.

Objectives and activities
The memorandum and Articles of Association states the organisation's objects as "to promote the welfare of elderly people in any manner to be charitable in and around the Metropolitan District of Wakefield". The agreed mission statement sets out the aims.

Age UK Wakefield District promotes the well-being of all older people and aims to help make later life a fulfilling and enjoyable experience. We aim to influence the way people think about ageing and acknowledge the valuable contributions older people make to society.

As a Brand Partner we aspire to work in local partnerships to deliver services appropriate to community needs. The manner in which we work to deliver services, engage with older people interact with agencies is measured against core values.

- Enabling: we will support and enable older people to live independently and exercise choice.
- Influential: we draw strength from the voices of older people and ensure that those voices are heard.
- Dynamic: we are innovative and driven by results and constantly deliver for older people.
- Caring: we are passionate about what we do and care about each individual.
- Expert: we are authoritative, trusted and quality orientated.

Basic principles underpin all the work we seek to achieve.

- Ageism is unacceptable
- All people have the right to make decisions about their lives
- People less able to help themselves should be offered support
- Diversity is valued in all that we do
- It is only through working together that we can use our local presence to the greatest effect

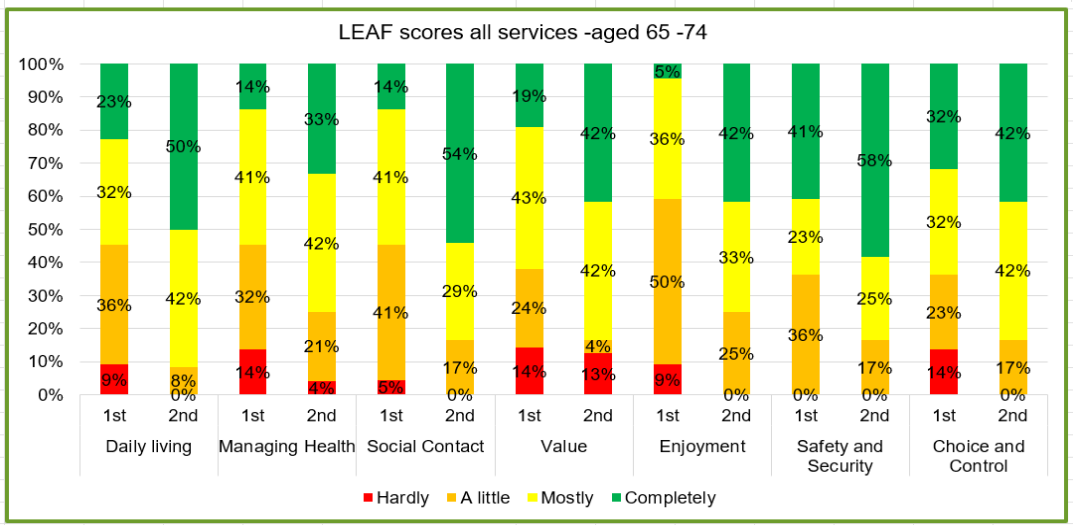
Achievements and Performance
Learning from the experience of COVID restrictions Age UK Wakefield District has embedded new working methods including remote working and maintaining continuity of service for the older people we support. This year has seen new systems becoming part of our established practice from SPOC to triage to blended working embedding wellbeing into our work through Wraparound, Step Out and Befriending and Time for Tea. Endless flexibility and adaptability of our staff and volunteers has been the key to success.

Over the past twelve months Age UKWD has continued to provide support services and activities into the district of Wakefield. Overall the demand for our services has increased and the year saw us reorganising our key activities into distinct service areas: Supported Hospital Discharge, Integrated Care (community), Community Programmes and Home Support. All service areas were supported by our core provision of infrastructure support and Volunteering. Our retail provision providing an invaluable high street presence as well as funds supporting our charitable activities.

Learning from the experience of COVID restrictions Age UK Wakefield District has embedded new working methods including remote working and maintaining continuity of service for the older people we support. This year has seen new systems becoming part of our established practice from SPOC to triage to blended working embedding wellbeing into our work through Wraparound, Step Out and Befriending and Time for Tea. Endless flexibility and adaptability of our staff and volunteers has been the key to success.

We continue to use our single assessment tool Leaf-7 throughout the organisation. This enables us to view quality of life outcomes in both service specific fields as well as globally. The table below demonstrates with a sample size of 1,000 the significant changes we are able to effect through our interventions, across the organisation. (see below- 1st = initial, 2nd=exit).

Achievements and Performance (continued)



With increased access to data we can also see that we are currently reaching more individuals year on year. Receiving 7,733 unique referrals from external agencies the organisation reaches one in six individuals over the age of 85, 1 in 25 of the over 50s and 7% of all those over the age of 65, delivering more than 85,000 contacts overall.

Services and activities are being delivered consistently into all wards across the District, with the majority of our work focussed in areas of deprivation. We needed to step up our Single Point of Contact as calls into the organisation increased by 5% on 2021, taking an average of 1,207 per month, reflecting the overall increase in demand and expansion into new areas of work, such as mental health provision and community.

Integrated Care
Overall supporting almost 30,500 contacts overall and 6.592 service referrals

Information services
Age UK Wakefield District provides information and advice to older people, carers, friends, family and other health and social care professionals on a range of often complex issues, covering such diverse areas as, access to health services, care, finance, debt, welfare benefits, family concerns and housing. Where appropriate the department effectively signposts clients to other organisations and in turn receives referrals from other agencies and professionals. Through these services older people are supported during difficult periods of their lives.

With expertise that has been accumulated over many years, we were able to step into a gap in DWP provision that ensured, once again, that individuals were able to access £3.8 million in benefit support.

Advocacy
Advocacy continues to be in high demand as the organisation sees a client base of referrals with increasingly complex needs, the pandemic has exacerbated this and the high level of need and quality of service that has been offered is reflected in the hours of work and referrals that have been achieved.

Connecting Care
Connecting Care continues to sit at the heart of our work in the charity. Working in new ways across the community, we are able to link directly with other health and social care providers, enabling the needs of older people to be met in a holistic and timely manner. Acting as a conduit for access to our wider service offers, the service model brings great strength to the district and our organisation

Mental Health Services
We have been fortunate to have secured funding from local funders as well as the national charity to develop the Wraparound initiative that began during the pandemic and MCST, support for individuals and their Carers, with mild dementia.

Prosper
Over the past couple of years, working with Bradford Teaching Hospitals NHS Foundation Trust we have had a unique opportunity to explore the benefits of working with older individuals before the onset of a crisis. We are very much hoping that this will enable us to create new ways of working in the future.

Community Programmes
Time for Tea - 73 events across 7 venues - average attendance of 324 per month, 7,500 Befriending contacts

Two significant funding streams have continued to allow us to develop new ways of working within the community. Reaching Communities funding (BLF Community Foundation) enable us to develop a considerable response with our Time for Tea' programme. With support from the funders, we were able to flex the original model, designed to work with hard-to-reach older individuals within community settings, to a wellbeing model that saw volunteers and staff working closely together with the new and emerging isolated older population.

We were also able to maintain investment in growth in our volunteering and befriending programme as a result of funding from the Henry Smith Charity. Since the challenges of the pandemic the requirements for the service have continued to grow , and along with the need for providing essential functional support the funder ensured that once again we were able to step up boldly.

In addition to the programmes outlined above we have been able to develop our work with digital inclusion, supporting face to face work with individuals as well as developing work with strategic partners. Throughout all community programmes working with VCSE partners is vitally important. This work comes together in our support of the Healthy Ageing Partnership and Silver Sunday, both successful initiatives that underpin our community programmes.

Supported Hospital Discharge
14,296 contacts
Over the past five years we have consistently supported individuals over the age of fifty on discharge from hospital, ensuring that those who are referred into the service are safely resettled home and offered further wraparound support to prevent hospital readmission.
During this year we have begun to expand our provision into the Integrated Transfer of Care hub, which is enabling us through partner working to create direct links through the Connecting Communities Programme into community provision supported by local VCSE partners.

Volunteer Support
Our volunteers provide the essential backbone to all that we do, reminding us that generosity sits at the heart of our charitable work. Volunteers make up 61% of our work force by personnel Each volunteer contributes an average of 1.7 hours per week. This is 391 hours per week in total SROI value @£12 per hour makes £243,984 per year There are more than 250 current volunteers within 11 roles, enabling us to support much of our work with the most isolated and lonely individuals in our communities. We would be lost without them.

Partnership Working
Age UK Wakefield District values the opportunities for partnership working with other Third Sector Organisations locally and nationally as well as with the statutory bodies in the District and where possible the private sector. It has also valued its place within the Age England Association.

As a member of Nova, we recognise the importance of our wider VCSE partnerships and we have also worked with the West Yorkshire Health and Care Partnership.

Age UK Brand Partner Collaborations
Over the past year the network of Age UK Brand Partners, (around 120 independent, autonomous local charities) have shared in far reaching discussions focussed on the sustainable delivery of services and activities for older people. Recognising that there is much that could be achieved by collaborative approaches Age UK Wakefield District has participated fully in the national discussions whilst also seeking to find more local ways of optimising partnerships. As such we have worked closely with Partners in Yorkshire and Humber to explore this, ultimately developing proposals around infrastructure support that we hope will give grounds for optimism around long-term sustainability. The new regional collaborative 'Casework' has been launched in 2021 - 2022, delivering a significant change to the way that Age UK Wakefield District is able to manage its financial infrastructure.

Fundraising and other activities
We continue to fundraise locally, involvement in local walking groups and schools playing a significant part in our fundraising efforts, as well as involvement in the annual Innocent Smoothies campaign, local raffles and other individuals' endeavours.

With social gathering restrictions lifted, we have enjoyed being back with our communities and making new connections whilst building on existing relationships. We attended Wakefield Pride in August, meeting many people who had not considered Age UK Wakefield District a place to seek support, also sponsoring the Wakefield Trinity Disability team which had led to new partnerships and marketing opportunities. We continued to support the walking football groups established with funding from Sport England

Digital and Social Media
Recognising the changing communications environment, we have allocated focussed resource on the maintenance of our website, X, and Facebook feeds. Additionally, we have ensured adequate resources to enable good data recording and reporting. The communications team played a new and vital role in the last year as we became increasingly dependent on IT for connectivity. Similarly, the digital team were able to provide weekly operational statistics to the senior team that allowed us to make key strategic decisions.

Plans for Future Periods
It is the intention of the Board of Trustees, staff and volunteer teams to undertake a considerable development programme. This will see us realigning our existing work to deliver a Centre for positive Ageing. Three delivery 'hubs will see us continuing to provide: Person Centred Support, ensuring that the most vulnerable in our communities are supported to live with improved quality of life; Wellbeing services, focussing on preventative work in communities as well as employment support and coaching models to enable individuals to transition into meaningful later years that may require them to work; Infrastructure support,- strengthening and enabling partner organisations to step confidently into ways of supporting older people in our communities.

Financial Review
The charity, together with its trading activities, has generated a surplus of £82,992 (2022: £5,011) on total income of £2,907,283 (2022: £2,270,793).

Investment Policy
Note 15 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six-months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Designated funds may be identified from time to time to allow for planned developments.

Trustees' responsibilities statement

The Trustees (who are also directors of Age UK Wakefield District 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 charitable company and the Group and of the incoming resources and application of resources, including the income and expenditure, of the charitable Group 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 in the Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the Group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable Group 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 charitable company and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006 and the requirement to produce a strategic report.

This report was approved by the Trustees on 6th November 2023 and signed on their behalf by:



P Box CBE
Chair of the Board of Trustees

Age UK Wakefield District

Independent Auditors' Report to the Members of Age UK Wakefield District

Opinion

We have audited the financial statements of Age UK Wakefield District (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Statement of Financial Activities, Consolidated and Company Balance Sheet, the Consolidated Statement of Cash Flows and notes to the financial statements, including 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, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' 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 or a material misstatement in the other information. 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.

Independent Auditors' Report to the Members of Age UK Wakefield District (continued)

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 trustees' 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and 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:

- 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; or
- we have not received all the information and explanations we require for our audit.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement (set out on page 8), 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
We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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.

Independent Auditors' Report to the Members of Age UK Wakefield District (continued)

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

The charitable company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charitable company and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Companies Act 2006, Health and Safety regulations and the Charities Act 2011. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the company's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charitable company to obtain an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor's-responsibilities-for. 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.

Hawsons
……..
Simon Bladen, Senior Statutory Auditor
For and on behalf of Hawsons Chartered Accountants, Statutory Auditors

Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Date: ……7 December……2023

Age UK Wakefield District - Charity

Consolidated Statement of Financial Activities

Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	**2023 Total £**	2022 Total £
Incoming resources					
Donations and legacies	2	14,566	-	**14,566**	26,512
Charitable activities	3	2,239,168	503,774	**2,742,942**	2,114,923
Other trading activities	4	149,775	-	**149,775**	129,358
Total incoming resources		2,403,509	503,774	**2,907,283**	2,270,793
Resources expended					
Costs of charitable trading	5	138,456	-	**138,456**	123,683
Charitable activities	5	2,261,826	424,009	**2,685,835**	2,142,099
Total resources expended		2,400,282	424,009	**2,824,291**	2,265,782
Net incoming resources before transfers		3,227	79,765	**82,992**	5,011
Transfers between funds		-	-	**-**	-
Net movement in funds		3,227	79,765	**82,992**	5,011
Funds brought forward		512,641	84,159	**596,800**	591,789
Funds carried forward		515,868	163,924	**679,792**	596,800

Age UK Wakefield District

Statement of Financial Activities

Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	**2023 Total £**	2022 Total £
Incoming resources					
Donations and legacies	2	25,826	-	**25,826**	21,031
Charitable activities	3	2,239,168	503,774	**2,742,942**	2,114,923
Total incoming resources		2,264,994	503,774	**2,768,768**	2,135,954
Resources expended					
Charitable activities	5	2,261,826	424,009	**2,685,835**	2,142,099
Total resources expended		2,261,826	424,009	**2,685,835**	2,142,099
Net (outgoing)/ incoming resources before transfers		3,168	79,765	**82,933**	(6,145)
Transfers between funds		-	-	**-**	-
Net movement in funds		3,168	79,765	**82,933**	(6,145)
Funds brought forward		500,714	84,159	**584,873**	591,018
Funds carried forward		503,882	163,924	**667,806**	584,873

Age UK Wakefield District
Company Registration Number 04512958

Balance Sheets

31 March 2023

	Notes	31 March 2023		31 March 2022	
		Group	**Charity**	Group	Charity
		£	**£**	£	£
Fixed assets					
Tangible assets	8	**172,275**	**172,275**	195,086	195,086
Investments	9	**-**	**1**	-	1
		172,275	**172,276**	195,086	195,087
Current assets					
Debtors	10	**372,998**	**376,725**	153,264	155,601
Cash at bank and in hand		**426,633**	**403,789**	548,532	526,821
		799,631	**780,514**	701,796	682,422
Creditors – amounts falling due within one year	11	**(292,114)**	**(284,984)**	(290,326)	(282,880)
Net current assets		**507,517**	**495,530**	411,470	399,542
Total assets less current liabilities		**679,792**	**667,806**	605,536	594,629
Creditors – amounts falling due after one year		**-**	**-**	(9,756)	(9,756)
Net assets		**679,792**	**667,806**	596,800	584,873
Charity funds					
Restricted funds	13	**163,924**	**163,924**	84,159	84,159
Designated funds	14	**148,955**	**148,955**	158,295	158,295
Unrestricted funds	14	**366,913**	**354,927**	354,346	342,419
Total charity funds		**679,792**	**667,806**	596,800	584,873

The financial statements were approved and authorised for issue by the Trustees on 6th November 2023 and signed on their behalf by:



P Box CBE
Chair of the Board of Trustees

Age UK Wakefield District

Consolidated Statement of Cashflows

Year Ended 31 March 2023

	Notes	**2023**	2022
		£	£
Cash flow from operating activities	18	**(93,813)**	181,099
Cash flow from investing activities			
Payments to acquire tangible fixed assets		**(9,702)**	(4,779)
Proceeds from the sale of tangible fixed assets		**4,591**	
Net cash flow from investing activities		**(5,111)**	(4,779)
Cash flow from financing activities			
Payment of obligations under finance leases		**(22,975)**	(14,136)
Net cash flow from financing activities		**(22,975)**	(14,136)
Net increase in cash and cash equivalents		**(121,899)**	162,184
Cash and cash equivalents at 1 April		**548,532**	386,348
Cash and cash equivalents at 31 March		**426,633**	548,532
Cash and cash equivalents consist of:			
Cash at bank and in hand	19	**426,633**	548,532
Cash and cash equivalents at 31 March		**426,633**	548,532

Age UK Wakefield District

Notes on Accounts

Year Ended 31 March 2023

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the company's affairs.

Statutory information

Age UK Wakefield District is a charitable company registered in England and Wales. The registered office is 7 Bank Street, Castleford, West Yorkshire, WF10 1JD.

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. there has been no material departure from these standards.

The functional and presentational currency of the charity is GBP.

Going concern

At the date of signing these financial statements, the Trustees have reviewed the current financial position and future projections and believe this indicates that the group will be able to continue to operate for a period of at least 12 months beyond the signing date.

Basis of consolidation

The financial statements consolidate the accounts of Age UK Wakefield District and its subsidiary undertaking ('subsidiaries').

Exemptions for qualifying entities

The charitable company has taken advantage of the exemption from preparing a statement of cashflows on the basis that it is a qualifying entity and the group cashflow statement included within these financial statements include the charitable company's cashflows.

1. Accounting policies (continued)

Income

Income from donations and grants, including capital grants, are included within incoming resources as and when received except for the following:

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions are met.

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

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income. Fundraising expenditure represents the direct cost of fundraising. Publicity costs directly related to fundraising and general publicity are included within those costs.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred, inclusive of VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries and the cost of generating funds is associated with the costs of trading income.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis in line with funding agreements.

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.

Investments

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

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.

1. Accounting policies (continued)

Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are initially recognised at cost, net of depreciation and any provision for impairment.

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

Depreciation is provided on the following bases:

Unrestricted plant, machinery and equipment	- 15% straight line
Restricted plant, machinery and equipment	- 33% straight line
Restricted motor vehicles	- 20% straight line
Leasehold land and buildings	- over the life of the lease

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.

Operating leases

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year into a defined contribution externally funded pension scheme.

Fund accounting

Restricted funds are those received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no ·externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the statement of comprehensive income.

1. Accounting policies (continued)

Critical accounting estimates and areas of judgment

There are no significant estimates or judgements made in the process of applying the charitable company's accounting policies.

2. Income from donations and legacies

	Group 2023 £	**Charity 2023 £**	Group 2022 £	Charity 2022 £
Donations	**9,148**	**20,408**	7,533	7,386
Legacies	**-**	**-**	-	-
Fundraising	**5,418**	**5,418**	4,886	4,886
Coronavirus job retention scheme	**-**	**-**	8,759	8,759
Other Coronavirus business grants	**-**	**-**	5,334	-
Total	**14,566**	**25,826**	26,512	21,031

3. Income from charitable activities

	Group 2023 £	**Charity 2023 £**	Group 2022 £	Charity 2022 £
Grants receivable and related income	**1,325,789**	**1,325,789**	1,446,852	1,446,852
Other charitable income	**1,417,153**	**1,417,153**	668,071	668,071
Total	**2,742,942**	**2,742,942**	2,114,923	2,114,923

4. Other trading activities

	Group 2023 £	**Charity 2023 £**	Group 2022 £	Charity 2022 £
Retail income	**149,775**	**-**	129,358	-
Total	**149,775**	**-**	129,358	-

5. Expenditure

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	**Total 2023 £**
Charitable expenditure				
Charitable activities	1,588,719	-	635,550	**2,224,269**
Support costs	381,421	31,911	-	**413,332**
Governance costs	-	-	48,234	**48,234**
Total Charity expenditure	1,970,140	31,911	683,784	**2,685,835**
Cost of generating funds				
Costs of charitable trading	81,029	-	57,427	**138,456**
Total Group expenditure	2,051,169	31,911	741,211	**2,824,291**

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £
Charitable expenditure				
Charitable activities	1,392,299	-	246,536	1,638,835
Support costs	275,044	31,422	177,156	483,622
Governance costs	-	-	19,642	19,642
Total Charity expenditure	1,667,343	31,422	443,334	2,142,099
Cost of generating funds				
Costs of charitable trading	66,897	-	56,786	123,638
Total Group expenditure	1,734,240	31,422	500,120	2,265,782

6. Net income for the year

	2023 £	2022 £
Depreciation	**31,911**	31,422
Fees payable to the Charity's auditors in respect of:		
The audit of the Charity's annual accounts	**8,000**	5,227
The audit of the Subsidiary's annual accounts	**4,100**	4,509
All taxation advisory services	**600**	-
All non-audit services not included above	**2,800**	-

7. Staff costs

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

	Group 2023	Charity 2023	Group 2022	Charity 2022
Average number of employees	**115**	**110**	106	102

The number of employees whose employee benefits (excluding employers pension costs) exceeded £60,000 was:

	Group 2023 No.	Group 2022 No.
In the band £70,001 - £80,000	1	1

The Trustees neither received nor waived any remuneration during the year (2022: £nil). No Trustees are accruing pension arrangements (2022: £nil). No Trustees were reimbursed expenses in either year.

The total amount of employee benefits received by key management personnel is £156,783 (2022: £74,894). Age UK Wakefield District considers its key management personnel to comprise the following four (2022: one) members of staff:
Chief Executive
Director of NHS Services
Director of Community Services
Director of Operations, Information Services

The total staff cost and employees' benefits were as follows:

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Wages and salaries	**1,853,616**	**1,787,777**	1,584,767	1,523,485
Social security costs	**138,697**	**127,756**	100,694	96,732
Pension costs	**58,856**	**54,607**	48,779	47,126
	2,051,169	**1,970,140**	1,734,240	1,667,343

8. Tangible fixed assets

Group and Charity

	Leasehold Land and buildings £	Plant and Machinery £	Total £
Cost or valuation			
At 1 April 2022	165,000	167,419	**332,419**
Additions	-	9,702	**9,702**
Disposals	-	(33,249)	**(33,249)**
At 31 March 2023	165,000	143,872	**308,872**
Depreciation			
At 1 April 2022	20,253	117,080	**137,333**
Charge for the year	2,895	29,016	**31,911**
Eliminated on disposal	-	(32,647)	**(32,647)**
At 31 March 2023	23,148	113,449	**136,597**
Net book value			
At 31 March 2023	**141,852**	**30,423**	**172,275**
At 31 March 2022	144,747	50,339	195,086

9. Fixed asset investments

Charity	Investment in subsidiary companies £
Cost or valuation	
At 1 April 2022 and 31 March 2023	**1**

Subsidiary Name	Company number	Registered office	Class of share	Holding
Age UK Wakefield District Enterprises Limited	08428526	7 Bank Street, Castleford, West Yorkshire, WF10 1JD	Ordinary	100%
Age UK Wakefield Trading Limited	03037942	7 Bank Street, Castleford, West Yorkshire, WF10 1JD	Ordinary	100%

The financial results of the subsidiaries for the year were:

	Income £	Expenditure £	Profit for the year £	Net assets £
Age UK Wakefield District Enterprises Limited	149,775	(138,456)	11,319	11,957
Age UK Wakefield Trading Limited	-	-	-	-

10. Debtors

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Trade debtors	**335,225**	**335,118**	57,616	57,616
Amounts owed by group undertakings	**-**	**6,204**	-	6,203
Other debtors	**15,000**	**15,000**	17,053	15,000
Prepayments and accrued income	**22,773**	**20,403**	78,595	76,782
	372,998	**376,725**	153,264	155,601

11. Creditors

	Group 2023 £	**Charity 2023 £**	Group 2022 £	Charity 2022 £
Trade creditors	**16,471**	**15,811**	23,873	23,126
Amounts owed by group undertakings	**-**	**-**	-	-
Other taxation and social security	**22,681**	**21,778**	32,042	30,802
Other creditors	**13,621**	**13,296**	11,645	11,645
Accruals and deferred income	**238,424**	**233,182**	208,630	203,171
Obligations under finance lease	**917**	**917**	14,136	14,136
	292,114	**284,984**	290,326	282,880

12. Deferred income

	Group and charity £
Deferred income at 1 April 2022	179,739
Resources deferred during the year	(179,739)
Amounts released from previous years	72,500
Deferred income at 31 March 2023	72,500

Deferred income represents income deferred for contract funding received in advance.

13. Restricted funds

2023	Balance at 31 March 2022 £	Incoming resources £	Resources expensed £	Transfer £	**Balance at 31 March 2023 £**
Digital Champion	-	35,999	(20,303)	-	**15,696**
Vaccine Support	1,811	11,550	(13,361)	-	**-**
Armed Forces Covenant	17,567	27,001	(28,069)	-	**16,499**
Henry Smith Charity	3,845	40,633	(34,117)	-	**10,361**
Henry Smith Charity 2	-	35,550	(17,738)	-	**17,812**
Prosper	16,971	56,097	(59,816)	-	**13,252**
Social Contact	-	83,135	(83,135)	-	**-**
Time for Tea	35,092	50,819	(85,911)	-	**-**
Time for Tea 2	-	23,657	(8,043)	-	**15,614**
Walking Football	2,200	2,957	(5,157)	-	**-**
Volunteers	5,545	-	(5,545)	-	**-**
MCST/MHA	-	48,341	(40,341)	-	**8,000**
MCST AUK	-	22,473	(22,473)	-	**-**
Elderly persons Isolation Fund	1,128	-	-	-	**1,128**
Connecting Communities	-	42,500	-	-	**42,500**
Digital District	-	13,062	-	-	**13,062**
Cost of Living Response Fund	-	10,000	-	-	**10,000**
Total restricted funds	84,159	503,774	(424,009)	-	**163,924**

13. Restricted funds (continued)

Digital Champion	Funding that has allowed for the expansion of the digital team to support increased work with those who are digitally excluded
Vaccine Support	Grant from Wakefield Council relating to the transportation of vulnerable people to and from vaccination venues.
Armed Forces Covenant	We employed a Veterans' Engagement Worker (VEW), supported by a team of volunteers. The VEW will extend our existing work with older veterans, by providing dedicated support to 400 veterans who are lonely and are not engaging with traditional forms of support.
Henry Smith Charity	Henry Smith funding enables us to expand and grow our existing Befriending Service, allowing us to recruit a full time Befriending Coordinator. Our aim over the next 3 years is to set up 270 brand new Befriending relationships.
Prosper	Research Programme funded through Bradford Teaching Hospitals NHS Foundation Trust, intended to support understanding of role of prevention in improving health outcomes for older individuals exhibiting signs of Frailty.
Social Contact Scheme	This is a project funded by Wakefield Council for the support of older people who find themselves with reduced functionality after a personal or health cisis.
Time for Tea	A community driven initiative, funded by the Big Lottery Community Fund, tackling isolation and loneliness amongst local older people, providing a gateway for those at high risk of crisis to find support before the crisis happens.
Age UK's Walking Football Programme	Partnering with Sport England and The Football Association to deliver an exciting new opportunity for older people across England to become more physically active through walking football.
Volunteers	The Henry Smith Charity and locally derived core funding has supported our volunteer programmes. Most particularly the Henry Smith Funding has enabled the expansion of our befriending service
MCST/MHA	The Mental Health Alliance enabled the further development of the AUK programme (see below) creating a viable service provision for future sustainable funding
MCST AUK	Initial funding from AUK enabled us to set up support for individuals with dementia and their Carers.
Elderly persons Isolation Fund	The Community Foundation Wakefield District has launched the 3rd round of the Elderly Person's Social Isolation Fund which has been inspired by the celebrations surrounding the 130th anniversary of Wakefield being granted City status. Wakefield @130 is designed to encourage a series of events and activities, which will engage older people in local communities across the Wakefield District. The Programme has been designed to work around 10 to 15 local communities, engaging up to 2,000 older people across the Wakefield District.
Connecting Communities	New local funding to support the expansion of hospital discharge support in the community. Combined with a grant programme, the delivery is in conjunction with local VCSE partners
Digital District	Grant from WYHCP to support districtwide work with those who are digitally excluded

13. Restricted funds (continued)

2022	Balance at 31 March 2021	Incoming resources	Resources expensed	Transfer	Balance at 31 March 2022
	£	£	£	£	£
Integrated Care Team – Hubs	27,145	410,979	(386,271)	(51,853)	-
Social Contact Scheme	-	76,776	(76,776)	-	-
Information & Advice	-	69,856	(69,856)	-	-
Hospital Transport and Support Services	11,080	-	-	(11,080)	-
Elderly Persons Social Isolation Fund	10,000	-	(8,872)	-	1,128
Live Well Wakefield – Step Out Volunteers	-	7,906	(2,361)	-	5,545
Prosper	3,498	65,354	(51,881)	-	16,971
Time for Tea/ Reaching Communities	43,769	69,251	(77,928)	-	35,092
Infection Control fund	3,609	-	-	-	-
Armed Forces Covenant Fund	17,500	35,000	(34,933)	(3,609)	17,567
Henry Smith charity	6,681	23,567	(26,403)	-	3,845
Workforce Capacity Fund	6,063	-	-	(6,063)	-
Walking Football	-	17,136	(14,936)	-	2,200
Vaccine Support	-	34,646	(32,835)	-	1,811
MCST/MHA	-	27	(27)	-	-
Total restricted funds	129,345	810,498	(783,079)	(72,605)	84,159

14. Unrestricted funds

2023 - Group	Balance at 31 March 2022 £	Incoming resources £	Resources expensed £	Transfer £	**Balance at 31 March 2023 £**
Designated funds	158,295	-	(9,340)	-	**148,955**
General funds	354,346	2,403,509	(2,390,942)	-	**366,913**
Total unrestricted funds	512,641	2,403,509	(2,400,282)	-	**515,868**

2023 - Charity	Balance at 31 March 2022 £	Incoming resources £	Resources expensed £	Transfer £	**Balance at 31 March 2023 £**
Designated funds	158,295	-	(9,340)	-	**148,955**
General funds	342,419	2,264,994	(2,252,486)	-	**354,927**
Total unrestricted funds	500,714	2,264,994	(2,261,826)	-	**503,882**

2022 - Group	Balance at 31 March 2021 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2022 £
Designated funds	163,470	-	(8,064)	2,889	158,295
General funds	298,974	1,460,295	(1,474,639)	69,716	354,346
Total unrestricted funds	462,444	1,460,295	(1,482,703)	72,605	512,641

14. Unrestricted funds

2022 - Charity	Balance at 31 March 2021 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2022 £
Designated funds	163,470	-	(8,064)	2,889	158,295
General funds	298,203	1,325,456	(1,350,956)	69,716	342,419
Total unrestricted funds	461,673	1,325,456	(1,359,020)	72,605	500,714

Designated funds

Lock Lane Centre	Age UK Wakefield District is working with local residents and will continue to develop the centre and its associated activities. The balances includes £165,000 of leasehold property, being its fair value at the date of transition to FRS102, less subsequent depreciation.

15. Analysis of net assets between funds

2023 - Group	Unrestricted funds £	Designated funds £	Restricted funds £	**Total funds £**
Tangible fixed assets	30,423	141,852	-	**172,275**
Current assets	628,604	7,103	163,924	**799,631**
Creditors due within one year	(292,114)	-	-	**(292,114)**
	366,913	148,955	163,924	**679,792**

2023 - Charity	Unrestricted funds £	Designated funds £	Restricted funds £	**Total funds £**
Tangible fixed assets	30,424	141,852	-	**172,276**
Current assets	609,487	7,103	163,924	**780,514**
Creditors due within one year	(284,984)	-	-	**(284,984)**
	354,927	148,955	163,924	**667,806**

15. Analysis of net assets between funds (continued)

2022 - Group	Unrestricted funds £	Designated funds £	Restricted funds £	**Total funds £**
Tangible fixed assets	50,340	144,747	-	**195,086**
Current assets	580,197	13,548	108,051	**701,796**
Creditors due within one year	(276,190)	-	(14,136)	**(290,326)**
Creditors due after one year	-	-	(9,756)	**(9,756)**
	354,346	158,295	84,159	**596,800**

2022 - Charity	Unrestricted funds £	Designated funds £	Restricted funds £	**Total funds £**
Tangible fixed assets	50,340	144,747	-	**195,087**
Current assets	560,823	13,548	108,051	**682,422**
Creditors due within one year	(268,744)	-	(14,136)	**(282,880)**
Creditors due after one year	-	-	(9,756)	**(9,756)**
	342,419	158,295	84,159	**584,873**

16. Financial commitments

As at 31 March the annual commitments under non-cancellable operating leases were as follows:-	**Group 2023 £**	**Charity 2023 £**	Group 2022 £	Charity 2022 £
Due within 1 year	**31,746**	**5,850**	31,746	5,850
Due within 1 to 2 years	**45,957**	**-**	52,502	-
Due within 2 to 5 years	**26,667**	**-**	36,667	-
	104,370	**5,850**	120,915	5,850

As at 31 March 2023 the company and the Group had capital commitments of £nil (2022: £nil).

17. Finance Lease commitments

	Group 2023 £	**Charity 2023 £**	Group 2022 £	Charity 2022 £
Due within 1 year	**917**	**917**	14,136	14,136
Due within 1 to 2 years	**-**	**-**	9,756	9,756
	917	**917**	23,892	23,892

18. Reconciliation of consolidated net incoming resources to net cash flow from operating activities

	2023 Group £	2022 Group £
Net incoming resources	**82,992**	3,992
Depreciation	**31,911**	31,422
Loss on disposal	**(3,989)**	-
(Increase) in debtors	**(219,734)**	(49,144)
Increase in creditors	**15,007**	194,829
Net cash (outflow)/inflow from operating activities	**(93,813)**	181,099

19. Analysis of net debt

	1 April 2022 £	Cash flow £	Non-cash Movements £	**31 March 2023 £**
Cash at the bank and in hand	548,532	(121,899)	-	**426,633**

20. 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 and amounted to £58,856 (2022: £48,779).

21. Related party transactions

Transactions with trustees are disclosed in note 7.

During the prior year the Group entered into a partnership with CASEwork Services CIC Ltd to provide administrative services to the Group. The Group supported the establishment of the company through a provisional loan of £15,000. The amount of this loan outstanding at the year end is £15,000 (2022: £15,000).

During the year CASEwork Services CIC Ltd charged the Group amounts totalling £32,405 (2022: £Nil) for the provision of financial services. At the year end the group owed £Nil (2022: £Nil) to CASEwork Services CIC Ltd.

During the year the group made sales of £20 (2022: £32,207) to CASEwork Services CIC Ltd. At the year end CASEwork Services CIC owed the group £20 (2022: £17,207).

Our Trustee, William Lyster Barker, and Chief Executive, Paula Bee, are also Directors of CASEwork.

There were no other related party transactions outside of the Group during the current or prior year, nor are there any outstanding balances owing between other related parties outside of the Group at either Balance Sheet date. Group transactions and balances have been eliminated on consolidation.

AGE UK WAKEFIELD DISTRICT

England & Wales - Charity number 1096511

Accounts

Company Registration No. 04512958 (England and Wales)
Charity Registration No 1096511

AGE UK WAKEFIELD DISTRICT

MEMBERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

AGE UK WAKEFIELD DISTRICT

LEGAL AND ADMINISTRATIVE INFORMATION

Directors and Trustees	William Barker Andrea Wooffindin Joanne Beaumont Peter Box CBE
Wakefield MDC Nominee	Councillor Michelle Collins
Company Secretary	Paula Bee
Chief Executive	Paula Bee
Charity number	1096511
Company number	04512958
Registered office	7 Bank Street Castleford West Yorkshire WF10 1JD
Auditors	Hart Shaw LLP Sheffield Business Park Europa Link Sheffield S9 1XU
Bankers	Lloyds Bank plc 17 Westgate Wakefield West Yorkshire WF1 1JZ

AGE UK WAKEFIELD DISTRICT

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AGE UK WAKEFIELD DISTRICT

CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

I was really proud to take over as Chair of Age UK Wakefield District from Jo Beaumont in 2021.

Recognising the changing nature of the charity, the Board undertook a Review and Development programme to ensure that we were well placed to provide the strong governance support which our organisation needed.

Jo provided excellent support to us during this time and I would like to thank her for helping to provide us with a strong platform for our future success.

As someone who has been passionate about the well-being of Wakefield citizens throughout my career, I feel privileged to be in a position to continue our work along with the Board of Trustees and the Senior Management Team.

As the pandemic has slowly subsided the huge and varied challenges faced by many of our most vulnerable older people have become apparent.

We have faced increasing demands for support head-on and as a result we have seen a growth in service activity along with an increase in reported positive outcomes.

This is down to our hugely dedicated workforce of paid staff and volunteers who give tirelessly with a truly inspiring generosity.

Thanks to them, many individuals often from our most deprived communities, receive vital assistance and we know from their feedback just how much that support and assistance is valued.

We continue to work closely with multiple organisations across all our services and activity.

I am pleased that our ongoing work with the Healthy Ageing Partnership provides a valuable inter-agency support opportunity.

It brings into clear perspective the importance we place on collaboration in order to strengthen our work.

Through this partnership and by working with other strategic bodies we continue with our influencing role on behalf of those we work with and for.

This will remain a key part of our role.

The Board of Trustees, the Senior Management Team and our workforce will ensure that in the difficult months ahead we will use our positions as individuals and as an organization to bring about much needed positive change for our older citizens.



Peter Box
Chair of the Board of Trustees

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and consolidated accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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 2015).

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee, incorporated on 16 August 2002 and registered as a charity on 13 March 2003. On 3 August 2011 the charity changed its name from Age Concern Wakefield District. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. None of the trustees have any beneficial interest in the company, but they guarantee to contribute £1 in the event of a winding up. The Board of Management acts as directors under company law and as trustees under charity law.

Recruitment and Appointment of Directors

As set out in the Articles of Association at every Annual General Meeting one third of the board members (to include the Chair) shall retire from office. The Board members to retire shall be those longest in office since their last election. New Board members and those standing for re-election are elected by Age UK Wakefield District members at the AGM. The number of members of the Board shall never be less than three.

Directors' Induction and Training

A comprehensive Trustee information pack, commended by the Charities Commission, is available to prospective Trustees. All Trustees receive training through information bulletins, training, networking events and conference.

Membership

Membership of Age UK Wakefield District is made up of the Board of Trustees only.

Directors
The directors who served during the year were:

William Barker
Ulric Murray OBE (Resigned 26 April 2021)
Bridget Sowerby (Resigned 26 April 2021)
Andrea Wooffindin
Joanne Beaumont
Dr Richard Sloan (Resigned 20 July 2021)
John Rouse (Resigned 25 June 2021)
Peter Box CBE (Appointed 26 April 2021)
Liam Condron (Appointed 28 September 2021 & resigned 5 September 2022)

Organisational structure

The Chief Executive is delegated to manage the day-to-day activity of the organisation, developing service provision and activity to meet the objectives of the Strategic Plan. Senior managers, managers and project leads supervise staff and volunteers in their roles within identified areas of service delivery. They meet monthly with the Chief Executive. Additional task groups are commissioned when appropriate. A structure of corporate groups maintains oversight of the charity's activities: Policy Group (monthly), Workforce Group (quarterly), Incident and Risk Group (monthly), Finance Group (monthly) and Quality Group (quarterly). All groups include trustees, the Chief Executive and members of the senior team, reporting regularly on the organisation to the Board.

Related parties

The charity has two wholly owned subsidiaries, Age UK Wakefield Trading Limited and Age UK Wakefield District Enterprises Limited.

Age UK Wakefield Trading Limited is now inactive. Previous activity, which was regulated by the Prudential Regulation Authority as an appointed representative of Age UK Enterprises Limited to trade in insurance and associated products, has ceased. Any funds are covenanted directly to the charity.

Age UK Wakefield District Enterprises Limited operates a number of retail stores in the Wakefield area.

Age UK Wakefield District is an Age UK Brand Partner and as such is linked with the national charity and in a form of federated structure with other Brand partners across the United Kingdom. The relationship with others creates clear parameters relating to use of the Brand. Age UK Wakefield District is otherwise financially independent and entirely autonomous.

During the year, Casework CIC was set up in order to support Age UK Wakefield District and other local Age UK organisations with their administration. Age UK Wakefield District is one of five equal members of Casework CIC.

Objectives and activities

The Memorandum and Articles of Association states the organisation's objects as "to promote the welfare of elderly people in any manner to be charitable in and around the Metropolitan District of Wakefield". The agreed mission statement sets out the aims.

Age UK Wakefield District promotes the well-being of all older people and aims to help make later life a fulfilling and enjoyable experience. We aim to influence the way people think about ageing and acknowledge the valuable contributions older people make to society.

As a Brand Partner we aspire to work in local partnerships to deliver services appropriate to community needs. The manner in which we work to deliver services, engage with older people and interact with agencies is measured against core values.

- Enabling: we will support and enable older people to live independently and exercise choice.
- Influential: we draw strength from the voices of older people and ensure that those voices are heard.
- Dynamic: we are innovative and driven by results and constantly deliver for older people.
- Caring: we are passionate about what we do and care about each individual.
- Expert: we are authoritative, trusted and quality orientated.

Basic principles underpin all the work we seek to achieve.

- Ageism is unacceptable
- All people have the rights to make decisions about their lives
- People less able to help themselves should be offered support
- Diversity is valued in all that we do
- It is only through working together that we can use our local presence to the greatest effect

Achievements and Performance

Over the last year the life of the charity has continued to track the path of the pandemic and its effects on older people. Having made significant adaptations to our operating models in order to meet unprecedented demands, teams have gone above and beyond to respond to the emerging needs of older people, who have had to face the personal long-term effects of Covid-19.

Having closed our offices for all but essential activity in 2020/21, the organisation had developed new approaches to blended working which were maintained throughout the year. We strengthened and expanded our Single Point of Contact and our triage function, which enabled increasingly focussed face to face work. Our web-based systems continued to ensure the maintenance of effective support and the monitoring of delivery. After years of development

with Age UK Partners, we finally outsourced our financial functions to Casework, completing our investment in digital support systems.

Recognising the oversight challenges that remote working presents and the requirement for robust quality assurance, we developed a new governance and reporting structure including Trustees and Senior Managers in the delivery of a series of Working Groups that report, alongside the Finance Committee, regularly to the Board. The working groups cover risk, incidents and complaints, policy development, service quality and workforce development. Whilst these have enabled us to increase our insight and oversight of activities and have added to the capabilities of the organisation to respond to new demands, they have also given senior managers opportunities to strengthen their work with service teams and funders.

Alongside this infrastructure growth we recognised the need to maintain and develop our ability to influence stakeholders by telling 'our story'. This meant strengthening and investing in our approaches to data and data analysis as well as charity communications. By increasing our abilities in these fields, we have been able to maximise the opportunity that social media and the website can play in profiling our activities to funders. We have also expanded our recruitment of volunteers and staff and been able to publicise widely and broaden access to our services for older people.

Throughout the pandemic we maintained use of practices to keep clients and staff as safe as possible with the continued use of PPE. Close working with our national partner Age UK, as well as other local agencies, has meant that we have been well supported to do this, maintaining safe operating environments throughout.

The unique suite of challenges presented numerous new opportunities with long-term benefits for the emerging need in the older population rather than diminishing exposed health inequalities and the effects of isolation and loneliness on our most deprived and vulnerable populations. Within this context the charity took the bold decision to undergo a change programme that would enable it to both negotiate the ongoing demands of Covid-19 and face the future with confidence.

The delivery and development of our activities continue to be underpinned by an excellent staff and volunteer team who all give more than is expected to ensure that Age UK Wakefield District can be a professional, caring, and effective organisation. This has never been more evident as staff and volunteers, (a combined workforce of more than 300 people), stepped up to provide incredible support as we continued to deliver to the core delivery streams throughout the year.

Full details of our activities throughout 2021- 2022 can be found on our website www.ageukwd.org.uk

Information Services

Age UK Wakefield District provides information and advice to older people, carers, friends, family and other health and social care professionals on a range of often complex issues, covering such diverse areas as, access to health services, care, finance, debt, welfare benefits, family concerns and housing. Where appropriate the department effectively signposts clients to other organisations and in turn receives referrals from other agencies and professionals. Through these services older people are supported during difficult periods of their lives.

With expertise that has been accumulated over many years, we were able to step into a gap in DWP provision that ensured, once again, that individuals were able to access more than £3 million in benefit support.

Advocacy

Advocacy continues to be in high demand as the organisation sees a client base of referrals with increasingly complex needs, the pandemic has exacerbated this and the high level of need and quality of service that has been offered is reflected in the hours of work and referrals that have been achieved. Alongside this work we have enhanced the role of volunteers, developing activities that are intended to improve quality of life and the independence of individuals.

Integrated Care

Connecting Care continues to sit at the heart of our work in the charity. Working in new ways across the community, delivering in excess of 20,000 contacts this year, we are able to link directly with other health and social care

providers, enabling the needs of older people to be met in an holistic and timely manner. Acting as a conduit for access to our wider service offers, the service model brings great strength to the district and our organisation.

Community Programmes

Two significant funding streams have continued to allow us to develop new ways of working within the community. Reaching Communities funding (BLF Community Foundation) enable us to develop a considerable response with our 'Time for Tea' programme. With support from the funders, we were able to flex the original model, designed to work with hard-to-reach older individuals within community settings, to a wellbeing model that saw volunteers and staff working closely together with the new and emerging isolated older population.

We were also able invest in growth in our volunteering and befriending programme as a result of funding from the Henry Smith Charity. Despite the challenges of the pandemic the requirements for the service grew, and along with the need for providing essential functional support the funder ensured that once again we were able to step up boldly.

Supported Hospital Discharge

Over the past five years we have consistently supported individuals over the age of fifty on discharge from hospital. This extensive programme brings benefit to more than 4,000 individuals each year, ensuring that those who are referred into the service are safely resettled home and offered further wraparound support to prevent hospital readmission.

Additional Programmes
As in previous years we have been able to grow our portfolio of activities through small grants. These seed-funded projects have enabled us to expand offers of digital inclusion and focussed anxiety support.

There also continues to be a high demand for befriending which provides vital social support to some of our loneliest older citizens. Delivered entirely by the generosity of volunteers, this service encapsulates the heart of our charitable work.

Volunteer Support

Age UK Wakefield District values the time and commitment of its volunteers and acknowledges their positive impact on the services of older people. Volunteers are supported and encouraged to make volunteering a fulfilling, satisfying and creative experience.

In the past year as our services have expanded, so too has the demand on the volunteers and they have never let us down! With around 200 volunteers, often with individuals fulfilling more than one role, there is little doubt that they have proved to be essential to the organisation's ability to respond to emerging need. Without the work of volunteers, Age UK Wakefield District would neither exist nor have been able to step up to embrace the challenges of the past couple of years. Staff and service users are deeply indebted to the high level of dedication and commitment of the individuals in the team. We ensure that all volunteers are offered high quality training and increasingly see that individuals, through volunteering, are able to take on new roles in employment as their confidence grows.

Additional Work

Valuing our place within the District and within wider delivery teams, strategic bodies and partnerships, the Trustees undertake business and strategic planning and have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks. Where appropriate, systems or procedures have been established to limit the risk the charity faces.

In setting our objectives and planning our activities, our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health, wellbeing and citizenship. During this year, we have maintained processes for evaluating and encouraging health and wellbeing as well as the added value and social return on investment that the organisation brings to the district.

Partnership Working

Age UK Wakefield District values the opportunities for partnership working with other Third Sector Organisations locally and nationally as well as with the statutory bodies in the District and where possible the private sector. It has also valued its place within the Age England Association.

As a member of Nova, we recognise the importance of our wider VCS partnerships and we have also worked with the West Yorkshire Health and Care Partnership.

Age UK Brand Partner Collaborations

Over the past year the network of Age UK Brand Partners, (around 120 independent, autonomous local charities) have shared in far reaching discussions focussed on the sustainable delivery of services and activities for older people. Recognising that there is much that could be achieved by collaborative approaches Age UK Wakefield District has participated fully in the national discussions whilst also seeking to find more local ways of optimising partnerships. As such we have worked closely with Partners in Yorkshire and Humber to explore this, ultimately developing proposals around infrastructure support that we hope will give grounds for optimism around long-term sustainability. The new regional collaborative 'Casework' has been launched in 2021 -2022, delivering a significant change to the way that Age UK Wakefield District is able to manage its financial infrastructure.

Fundraising

The fundraising team has worked hard in the past year to exceed previous efforts and provide a substantial source of income for the charity. In addition to this they have helped create a base of support that we believe will enable us to develop further these activities in the future.

Digital and Social Media

Recognising the changing communications environment, we have allocated focussed resource on the maintenance of our website, twitter, and Facebook feeds. Additionally, we have ensured adequate resources to enable good data recording and reporting. The communications team played a new and vital role in the last year as we became increasingly dependent on IT for connectivity. Similarly, the digital team were able to provide weekly operational statistics to the senior team that allowed us to make key strategic decisions.

Plans for future periods

At Age UK Wakefield District we continue to plan carefully for the future. Senior staff and trustees share in the planning process and have already begun the early stages of future strategic planning with a series of horizon scanning events. It is our policy to ensure that all services are embedded in our strategy for organisational cross project working as well as in district wide strategic delivery plans. We have reviewed our service models as part of our priority plans and will be adjusting to new locality imperatives, also planning to expand our provision of mental health support programmes and developing work within Mid Yorkshire Hospitals NHS Trust Integrated Transfer of Care Teams, creating new models of triage and assessment. All identified key priority areas for the future have been developed with the changing needs of older people, the current economic climate and altered agenda for the provision of services in mind.

Financial Review

The charity, together with its trading activities, has broken even in 2021-22 on a total income, which is largely unchanged, of just under £2.3 million.

Our ongoing monitoring and management of funds has meant that we have been able to face the challenges in funding presented to us and plan effectively for future development. The development of more unrestricted funding for the organisation continues to be a major priority for the forthcoming year.

Investment policy

Note 14 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six-months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Designated funds may be identified from time to time to allow for planned developments.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

In accordance with the company's articles, a resolution proposing that Hart Shaw LLP be re-appointed as auditors of the company will be put to the Annual General Meeting.

Approved by the board of trustees on 7 November 2022 and signed on its behalf by

Peter Box
Chair of the Board of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE UK WAKEFIELD DISTRICT
FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Age UK Wakefield District (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group and Parent Charitable Company Statement of Cash Flows and the 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 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 Companies Act 2006 and 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 group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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.

Responsibilities of trustees

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

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.

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

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

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:

At the planning stage 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. The potential effect of any laws and regulation on the financial statements can vary considerably. There are laws and regulations that directly affect the financial statements (e.g. the Companies Act) as well as many other operational laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements. Owing to the size, nature and complexity of the organisation and the applicable laws and regulations to which it must adhere, the risk of material misstatement was deemed to be low, therefore the procedures performed by the audit team were limited to:

- Communicating identified laws and regulations at planning throughout the audit team to remain alert to any indications of non-compliance throughout the audit.
- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE UK WAKEFIELD DISTRICT
FOR THE YEAR ENDED 31 MARCH 2022

We have assessed the overall susceptibility of the financial statements to material misstatement due to fraud as low because the nature of the business does not particularly lend itself to fraud.

Management override is inherently high risk on any audit. Management override, which may cause there to be a material misstatement within the financial statements, may present itself in a number of ways, for example:

- Override of internal controls (e.g. segregation of duties)
- Entering into transactions outside the normal course of business, especially with related parties
- Fraudulent revenue recognition, including fictitious sales and sales being recorded in the wrong period

In order to reduce the risk of material misstatement to an acceptable level, numerous audit procedures were performed including:

- Enquiries of management as to whether they had any knowledge of any actual or suspected fraud
- Review of all material journal entries made throughout the period as well as those made to prepare the financial statements
- Reviewing the underlying rationale behind transactions in order to assess whether they were outside the normal course of business
- Substantive testing across all material income streams
- Assessing whether management's judgements and estimates indicated potential bias.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected material misstatements in the financial statements, even though we have performed our audit in accordance with auditing standards. Furthermore, as with all audits, there is a higher risk of irregularities (especially those relating to fraud) being undetected, as these may involve the override of internal controls, collusion, intentional omissions and misrepresentations etc. We are not responsible for preventing non-compliance or fraud and therefore cannot be expected to detect all instances of such. Our audit was not designed to identify misstatements or other irregularities that would not be considered to be material to the financial statements. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

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,



Sarah Brock (Senior Statutory Auditor)
for and on behalf of Hart Shaw LLP

9 November 2022

Chartered Accountants
Statutory Auditor

The Hart Shaw Building
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

AGE UK WAKEFIELD DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES (CHARITY) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2022
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	21,031	-	-	21,031
Charitable activities	3	1,304,425	-	810,498	2,114,923
Total		1,325,456	-	810,498	2,135,954
Expenditure on:					
Charitable activities		1,350,956	8,064	783,079	2,142,099
Total	5	1,350,956	8,064	783,079	2,142,099
Net/(expenditure) income for the year		(25,500)	(8,064)	27,419	(6,145)
Transfer between funds		69,716	2,889	(72,605)	-
Net movement in funds		44,216	(5,175)	(45,186)	(6,145)
Fund balances at 1 April 2021		298,203	163,470	129,345	591,018
Fund balances at 31 March 2022		342,419	158,295	84,159	584,873

STATEMENT OF FINANCIAL ACTIVITIES (CHARITY) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

Comparative year information for the year ended 31 March 2021

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	52,890	-	10,754	63,644
Charitable activities	3	638,346	24,572	1,442,760	2,105,678
Total		691,236	24,572	1,453,514	2,169,322
Expenditure on:					
Charitable activities		539,389	8,840	1,427,518	1,975,747
Total	5	539,389	8,840	1,427,518	1,975,747
Net income for the year before transfers		151,847	15,732	25,996	193,575
Transfer between funds		(38,807)	2,894	35,913	-
Net movement in funds		113,040	18,626	61,909	193,575
Fund balances at 1 April 2020		185,163	144,844	67,436	397,443
Fund balances at 31 March 2021		298,203	163,470	129,345	591,018

AGE UK WAKEFIELD DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES (GROUP) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2022
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	26,512	-	-	26,512
Charitable activities	3	1,304,425	-	810,498	2,114,923
Other trading activities	4	129,358	-	-	129,358
Total		1,460,295	-	810,498	2,270,793
Expenditure on:					
Costs of charitable trading		123,683	-	-	123,683
Charitable expenditure					
Charitable activities		1,350,956	8,064	783,079	2,142,099
Total	5	1,474,639	8,064	783,079	2,265,782
Net income/(expenditure) for the year before transfers		(14,344)	(8,064)	27,419	5,011
Transfer between funds		69,716	2,889	(72,605)	-
Net movement in funds		55,372	(5,175)	(45,186)	5,011
Fund balances at 1 April 2021		298,974	163,470	129,345	591,789
Fund balances at 31 March 2022		354,346	158,295	84,159	596,800

AGE UK WAKEFIELD DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES (GROUP) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

Comparative year information for the year ended 31 March 2021

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	105,597	-	10,754	116,351
Charitable activities	3	638,346	24,572	1,442,760	2,105,678
Other trading activities	4	30,948	-	-	30,948
Total		774,891	24,572	1,453,514	2,252,977
Expenditure on:					
Raising funds					
Costs of charitable trading		86,336	-	-	86,336
Charitable expenditure					
Charitable activities		545,219	8,840	1,427,518	1,981,577
Total	5	631,555	8,840	1,427,518	2,067,913
Net income for the year before transfers		143,336	15,732	25,996	185,064
Transfer between funds		(38,807)	2,894	35,913	-
Net movement in funds		104,529	18,626	61,909	185,064
Fund balances at 1 April 2020		195,445	144,844	67,436	406,725
Fund balances at 31 March 2021		298,974	163,470	129,345	591,789

AGE UK WAKEFIELD DISTRICT

BALANCE SHEET (CHARITY)
AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	8	195,086			221,729
Investments		1			1
Current assets					
Debtors	9	155,601		105,850	
Cash at bank and in hand		526,821		375,603	
		682,422		481,453	
Creditors: amounts falling due within one year	10	(282,880)		(88,273)	
Net current assets			399,542		393,180
Total assets less current liabilities			594,629		614,910
Creditors: amounts falling due after one year	11		(9,756)		(23,892)
Net Assets			584,873		591,018
Income funds					
Restricted funds	12		84,159		129,345
Unrestricted funds:					
Designated funds	13		158,295		163,470
Other charitable funds			342,419		298,203
			584,873		591,018

The accounts were approved by the board on 7 November 2022

Peter Box CBE
Chair of Trustees

Company Registration number 04512958

AGE UK WAKEFIELD DISTRICT

BALANCE SHEET (GROUP)
AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	8		195,086		221,729
Current assets					
Debtors	9	153,264		103,101	
Cash at bank and in hand		548,532		386,348	
		701,796		489,449	
Creditors: amounts falling due within one year	10	(290,326)		(95,497)	
Net current assets			411,470		393,952
Total assets less current liabilities			605,536		615,681
Creditors: amounts falling due after one year	11		(9,756)		(23,892)
Net assets			596,800		591,789
Income funds					
Restricted funds	12		84,159		129,345
Unrestricted funds:					
Designated funds	13		158,295		163,470
Other charitable funds			354,346		298,974
			596,800		591,789

The accounts were approved by the board on 7 November 2022

Peter Box CBE
Chair of Trustee

Company Registration number 04512958

AGE UK WAKEFIELD DISTRICT

STATEMENT OF CASH FLOW (CHARITY)
AS AT 31 MARCH 2022

	Note	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated/(utilised) from operations	19		170,133		151,568
Investing activities					
Payments to acquire tangible fixed assets		(4,779)		(17,063)	
Net cash utilised in investing activities			(4,779)		(17,063)
Financing activities					
Payment of obligations under finance leases		(14,136)		(14,136)	
Net cash utilised in financing activities			(14,136)		(14,136)
Net increase in cash and cash equivalents			151,218		120,369
Cash and cash equivalents at beginning of year			375,603		255,234
Cash and cash equivalents at end of year			526,821		375,603

AGE UK WAKEFIELD DISTRICT

STATEMENT OF CASH FLOW (GROUP)
AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated/(utilised) from operations	19		181,099		143,447
Investing activities					
Payments to acquire tangible fixed assets		(4,779)		(17,063)	
Net cash generated from investing activities			(4,779)		(17,063)
Financing activities					
Payment of obligations under finance leases		(14,136)		(14,136)	
Net cash utilised in financing activities			(14,136)		(14,136)
Net increase in cash and cash equivalents			162,184		112,248
Cash and cash equivalents at beginning of year			386,348		274,100
Cash and cash equivalents at end of year			548,532		386,348

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information
Age UK Wakefield District is a charity registered in England and Wales. The registered office is 7 Bank Street, Castleford, West Yorkshire, WF10 1JD.

1.1 Basis of preparation

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Incoming resources
Income from donations and grants, including capital grants, are included within incoming resources as and when received except for the following:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods or when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions are met.

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

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income. Fundraising expenditure represents the direct cost of fundraising. Publicity costs directly related to fundraising and general publicity are included within those costs.

1.3 Tangible fixed assets and depreciation
Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Unrestricted plant, machinery and equipment	15.0% straight line
Restricted plant, machinery and equipment	33.3% straight line
Restricted motor vehicles	20% straight line
Leasehold land and buildings	over the life of the lease

1.4 Leasing and hire purchase commitments
Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.5 Pensions
The pension costs charged in the accounts represent the contributions payable by the charity during the year into a defined contribution externally funded pension scheme.

1.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred, inclusive of VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries and the cost of generating funds is associated with the costs of trading income.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis in line with funding agreements.

1.7 Fund structure

Restricted funds are those received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.9 Financial instruments

The financial assets and liabilities are 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.

1.10 Group financial statements

These financial statements consolidate the results of the Charity and its subsidiary undertakings using the acquisition method of accounting.

2 Donations and legacies

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Donations	7,386	14,273	7,533	5,745
Legacies	-	19,157	-	19,157
Fundraising	4,886	4,301	4,886	4,301
Coronavirus job retention scheme grant	8,759	25,913	8,759	48,286
Other coronavirus business grants	-	-	5,334	38,862
	21,031	63,644	26,512	116,351

3 Charitable activities

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Grants receivable and related income	1,446,852	1,452,173	1,446,852	1,452,173
Student placement fees	-	2,800	-	2,800
Other charitable income	668,071	650,705	668,071	650,705
	2,114,923	2,105,678	2,114,923	2,105,678

4 Other trading activities

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Retail income	-	-	129,358	30,948
	-	-	129,358	30,948

5 Expenditure (charity) 2022

	Staff costs	Depreciation	Other costs	Total 2022
	£	£	£	£
Charitable expenditure				
Charitable activities	1,392,299	-	246,536	1,638,835
Support costs	275,044	31,422	177,156	483,622
Governance costs	-	-	19,642	19,642
	1,667,343	31,422	443,334	2,142,099

Included within governance costs are audit fees of £5,227.

Expenditure (charity) 2021

	Staff costs	Depreciation	Other costs	Total 2021
	£	£	£	£
Charitable expenditure				
Charitable activities	1,276,068	-	357,141	1,633,209
Support costs	205,425	29,937	100,888	336,250
Governance costs	-	-	6,288	6,288
	1,481,493	29,937	464,317	1,975,747

Included within governance costs are audit fees of £4,944.

5 Expenditure (group) 2022

	Staff costs	Depreciation	Other costs	Total 2022
	£	£	£	£
Cost of generating funds				
Costs of charitable trading	66,897	-	56,786	123,638
Charitable expenditure				
Charitable activities	1,392,299	-	246,536	1,638,835
Support costs	275,044	31,422	177,156	483,622
Governance costs	-	-	19,642	19,642
	1,734,240	31,422	500,120	2,265,782

Included within governance costs are audit fees of £9,736

Expenditure (group) 2021

	Staff costs	Depreciation	Other costs	Total 2021
	£	£	£	£
Cost of generating funds				
Costs of charitable trading	57,588	-	28,748	86,336
Charitable expenditure				
Charitable activities	1,276,068	-	357,141	1,633,209
Support costs	205,425	29,937	100,888	336,250
Governance costs	-	-	12,118	12,118
	1,539,081	29,937	498,895	2,067,913

Included within governance costs are audit fees of £9,888

6 Trustees' and key management personnel remuneration and expenses

None of the trustees (or any persons connected with them) were remunerated or reimbursed for expenses during the year.

The average number of trustees in the year was 5 (2021: 7).

The total amount of employee benefits (salary, employers' national insurance and employers' pension) received by key management personnel is £74,894 (2021: £74,223).

7 Employees (charity and group)

Number of employees
The average number of employees on the payroll during the year was:

	2022	2021
Charity	102	95
Group	106	98

Employment costs

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Wages and salaries	1,523,485	1,355,408	1,584,767	1,409,365
Employers' national insurance	96,732	83,008	100,694	85,758
Other pension costs	47,126	43,077	48,779	43,958
	1,667,343	1,481,493	1,734,240	1,539,081

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 were 1 (2021 – 1).

8 Tangible fixed assets (charity and group)

	Leasehold land and buildings	Plant, machinery, vehicles etc	Total
	£	£	£
Cost			
At 1 April 2021	165,000	170,946	335,946
Additions	-	4,779	4,779
Disposals	-	(8,306)	(8,306)
At 31 March 2022	165,000	167,419	332,419
Depreciation			
At 1 April 2021	17,364	96,853	114,217
Charge for the year	2,889	28,533	31,422
On disposals	-	(8,306)	(8,306)
At 31 March 2022	20,253	117,080	137,333
Net book value			
At 31 March 2022	144,747	50,339	195,086
At 31 March 2021	147,636	74,093	221,729

9 Debtors

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	57,616	42,918	57,616	42,918
Other debtors	15,000	-	17,053	-
Amounts owed by connected undertakings	6,203	6,203	-	-
Prepayments and accrued income	76,782	56,729	78,595	60,183
	155,601	105,850	153,264	103,101

10 Creditors: amounts falling due within one year

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	23,126	20,284	23,873	20,327
Accruals and deferred income	214,516	32,525	219,975	38,854
Other creditors	300	21	300	21
Other taxes and social security	30,802	21,307	32,042	22,159
Obligations under finance leases	14,136	14,136	14,136	14,136
	282,880	88,273	290,326	95,497

The deferred income is in respect of income in relation to periods beginning April onwards and at the year end this all relates to amounts deferred in the current year. The previous year's deferred income has all been released during the year.

The aggregate amount of creditors over which security has been given amounted to £14,136 (2021 - £14,136)

11 Creditors: amounts falling due after one year

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Obligations under finance leases	9,756	23,892	9,756	23,892
	9,756	23,892	9,756	23,892

The aggregate amount of creditors over which security has been given amounted to £9,756 (2021 - £23,892)

12 Restricted funds (charity and group) 2022

The income funds of the charity include restricted funds comprising the following unexpended balances of income, donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 April 2021 £	Income resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Integrated Care Team – Hubs	27,145	410,979	386,271	(51,853)	-
Social Contact Scheme	-	76,776	76,776	-	-
Information & Advice	-	69,856	69,856	-	-
Hospital Transport and Support Services	11,080	-	-	(11,080)	-
Elderly Persons Social Isolation Fund	10,000	-	8,872		1,128
Live Well Wakefield -Step Out Volunteers	-	7,906	2,361		5,545
Prosper	3,498	65,354	51,881		16,971
Time for Tea/Reaching Communities	43,769	69,251	77,928		35,092
Infection Control Fund	3,609	-	-	(3,609)	-
Armed Forces Covenant Fund	17,500	35,000	34,933		17,567
Henry Smith Charity	6,681	23,567	26,403		3,845
Workforce Capacity Fund	6,063	-	-	(6,063)	-
Walking Football	-	17,136	14,936		2,200
Vaccine Support	-	34,646	32,835		1,811
MCST/MHA	-	27	27		-
	129,345	810,498	783,079	(72,605)	84,159

Integrated Care Team – Hubs
Involvement of staff teams in community based multi- disciplinary teams delivering Integrated Care.

Social Contact Scheme
This is a project funded by Wakefield Council for the support of older people leaving hospital.

Information & Advice
Funding from Wakefield Council for the support of information and advice and advocacy services.

Hospital Transport and Support Services/ Winter Pressures
Supported home from hospital service, including specific monies for winter pressures.

Elderly Persons Social Isolation Fund – Wakefield
The Community Foundation Wakefield District has launched the 3rd round of the Elderly Person's Social Isolation Fund which has been inspired by the celebrations surrounding the 130th anniversary of Wakefield being granted City status. Wakefield @130 is designed to encourage a series of events and activities, which will engage older people in local communities across the Wakefield District. The Programme has been designed to work around 10 to 15 local communities, engaging up to 2,000 older people across the Wakefield District.

Prosper
Research Programme funded through Bradford Teaching Hospitals NHS Foundation Trust, intended to support understanding of role of prevention in improving health outcomes for older individuals exhibiting signs of Frailty.

Time for Tea/Reaching Communities
A community driven initiative, funded by the Big Lottery Community Fund, tackling isolation and loneliness amongst local older people, providing a gateway for those at high risk of crisis to find support before the crisis happens.

Armed Forces Covenant Fund
We employed a Veterans' Engagement Worker (VEW), supported by a team of volunteers. The VEW will extend our existing work with older veterans, by providing dedicated support to 400 veterans who are lonely and are not engaging with traditional forms of support.

Henry Smith Charity
Henry Smith funding enables us to expand and grow our existing Befriending Service, allowing us to recruit a full time Befriending Coordinator. Our aim over the next 3 years is to set up 270 brand new Befriending relationships.

Workforce Capacity Fund
This funding was used to maintain care provision and continuity of care for recipients where pressing workforce shortages may put this at risk. The fund supports providers to restrict staff movement in all but exceptional circumstances, which is critical for managing the risk of outbreaks and infection in care homes. Supports safe and timely hospital discharges to a range of care environments, including domiciliary care, to prevent or address delays as a result of workforce shortages and enable care providers to care for new service users where the need arises.

Vaccine Support Programme
Grant from Wakefield Council relating to the transportation of vulnerable people to and from vaccination venues.

Age UK's Walking Football Programme
Partnering with Sport England and The Football Association to deliver an exciting new opportunity for older people across England to become more physically active through walking football.

Transfers
Transfers have been made from unrestricted funds to cover small overspends or to smooth out the timing differences of income and expense.

As of 1 April 2021, Hospital Transport and Support Services are considered to be unrestricted as this is an annual contract to provide transport services. Therefore, the brought forward balance has been transferred to unrestricted with the current periods income and expenditure recorded in Unrestricted funds.

As of 31 March 2022, Integrated Care Team has now transferred to an unrestricted fund with the contract no longer being specific regarding the spending of the allocated income.

Restricted funds (charity and group) 2021

The income funds of the charity include restricted funds comprising the following unexpended balances of income, donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 April 2020 £	Income resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Integrated Care Team – Hubs	-	403,173	376,028	-	27,145
BASS	-	18,274	18,274	-	-
Social Contact Scheme	-	76,780	76,780	-	-
Information & Advice	-	66,924	66,924	-	-
Hospital Transport and Support Services	9,993	503,284	535,973	33,776	11,080
Elderly Persons Social Isolation Fund	-	24,960	14,960	-	10,000
Prison Project	-	6,000	6,083	83	-
Live Well Wakefield - Covid	-	4,221	4,221	-	-
Night Care Services	-	-	1,807	1,807	-
Care View	1,991	2,850	4,841	-	-
Harnessing Power of Communities	31,450	-	31,450	-	-
IAPT	284	-	284	-	-
Prosper	(1,248)	14,729	9,983	-	3,498
Time for Tea/Reaching Communities	25,166	124,806	108,203	-	43,769
Macmillin	-	-	247	247	-
Pull up a Chair	(200)	1.000	800	-	-
Infection Control Fund	-	39,769	36,160	-	3,609
CAF Resilience Fund	-	84,434	84,434	-	-
Armed Forces Covenant Fund	-	36,247	18,747	-	17,500
Henry Smith Charity	-	40,000	33,319	-	6,681
Workforce Capacity Fund	-	6,063	-	-	6,063
	67,436	1,453,514	1,427,518	35,913	129,345

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Movement in funds 2022

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Lock Lane Centre	163,470	-	8,064	2,889	158,295
	163,470	-	8,064	2,889	158,295

Movement in funds 2021

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Lock Lane Centre	144,844	24,572	8,840	2,894	163,470
	144,844	24,572	8,840	2,894	163,470

Lock Lane Centre
Age UK Wakefield District is working with local residents and will continue to develop the centre and its associated activities. The balance includes £165,000 of leasehold property, being its fair value at the date of transition to FRS102, less subsequent depreciation.

14 Analysis of net assets between funds 2022:

Charity	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Tangible fixed assets	50,339	144,747	-	195,086
Investments	1	-	-	1
Current assets / (liabilities)	292,079	13,548	93,915	399,542
Long term liabilities	-	-	(9,756)	(9,756)
	342,419	158,295	84,159	584,873

Group	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Tangible fixed assets	50,339	144,747	-	195,086
Current assets / (liabilities)	304,007	13,548	93,915	411,470
Long term liabilities	-	-	(9,756)	(9,756)
	354,346	158,295	84,159	596,800

Analysis of net assets between funds 2021:

Charity	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	19,342	147,636	54,751	221,729
Investments	1	-	-	1
Current assets / (liabilities)	278,860	15,834	98,486	393,180
Long term liabilities	-	-	(23,892)	(23,892)
	298,203	163,470	129,345	591,018

Group	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	19,342	147,636	54,751	221,729
Current assets / (liabilities)	279,632	15,834	98,486	393,952
Long term liabilities	-	-	(23,892)	(23,892)
	298,974	163,470	129,345	591,789

15 Commitments under operating leases

Charity
At 31 March 2022 the charity has annual commitments under non-cancellable operating leases as follows:
Land and buildings

	2022 £	2021 £
Expiry date		
Within one year	5,850	5,850
Between two and five years	-	-
After more than five years	-	-

Group
At 31 March 2022 the group has annual commitments under non-cancellable operating leases as follows:
Land and buildings

	2022 £	2021 £
Expiry date		
Within one year	31,746	27,798
Between two and five years	52,502	42,667
After more than five years	36,667	46,667

16 Finance Lease commitments

Future minimum lease payments due under finance leases:

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Within one year	14,136	14,136	14,136	14,136
Within two and five years	9,756	23,892	9,756	23,892
	23,892	38,028	23,892	38,028

17 Subsidiary Companies

These consolidated accounts include the results of the following 100% owned subsidiaries:

- Age UK Wakefield Trading Limited (incorporated in England & Wales, registered number 3037942) which is dormant
- Age UK Wakefield District Enterprises Limited (incorporated in England & Wales, registered number 08428526)

The share capital of the subsidiaries is as follows:

	2022	2021
	£	£
Ordinary shares of £1 each		
Age UK Wakefield Trading Limited	2	2
Age UK Wakefield District Enterprises Limited	1	1

18 Related party transactions

Included in debtors (Charity) is an amount owed by Age UK Wakefield District Enterprises Limited of £6,203 (2021: £6,203).

Included in debtors (Charity and Group) is an amount owed by Casework Services CIC of £32,207 (2021: £nil). This is made up of a £15,000 loan and £17,207 trade debtor. Casework Services CIC is a Community Interest Company in which Age UK Wakefield District is a member.

19 Cash generated from operations (Charity)

	2022 £	2021 £
Net income/(expenditure) for the year	(6,145)	193,575
Adjustments for:		
Depreciation and impairment of fixed assets	31,422	29,937
Movements in working capital:		
(Increase)/decrease in debtors	(49,751)	(86,268)
Increase/(decrease) in creditors	194,607	14,324
Cash generated/(utilised) in operations	170,133	151,568

Cash generated from operations (Group)

	2022 £	2021 £
Net income/(expenditure) for the year	3,992	185,064
Adjustments for:		
Depreciation and impairment of tangible fixed assets	31,422	29,937
Movements in working capital:		
(Increase) / Decrease in debtors	(49,144)	(88,175)
Increase in creditors	194,829	16,621
Cash generated/(utilised) in operations	181,099	143,447

AGE UK WAKEFIELD DISTRICT

England & Wales - Charity number 1096511

Accounts

Company Registration No. 04512958 (England and Wales)
Charity Registration No 1096511

AGE UK WAKEFIELD DISTRICT

MEMBERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

AGE UK WAKEFIELD DISTRICT

LEGAL AND ADMINISTRATIVE INFORMATION

Directors and Trustees	William Lyster Barker Andrea Wooffindin Joanne Beaumont Peter Box Liam Padraig Condron
Wakefield MDC Nominee	Councillor Michelle Collins
Company Secretary	Paula Bee
Chief Executive	Paula Bee
Charity number	1096511
Company number	04512958
Registered office	7 Bank Street Castleford West Yorkshire WF10 1JD
Auditors	Hart Shaw LLP Sheffield Business Park Europa Link Sheffield S9 1XU
Bankers	Lloyds Bank plc 17 Westgate Wakefield West Yorkshire WF1 1JZ

AGE UK WAKEFIELD DISTRICT

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AGE UK WAKEFIELD DISTRICT

CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

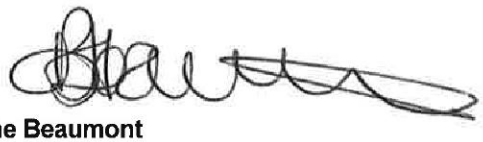
It was with a great deal of pleasure that I took over as Chair of Age UK Wakefield District from Bill Barker in January 2021. Bill had been Chair of the Board of Trustees for more than 13 years and had seen the charity through significant change and development, his dedicated support has been greatly appreciated and as such we are pleased that he has continued to serve on the Board, bringing continuity and stability in demanding times.

The organisation has inevitably had to face unprecedented challenge throughout the last year, and as this report details, it has continued to maintain a steady, reliable and supportive presence for older people, frequently stepping up to meet emerging need. The generous hearts of staff and volunteers alongside the resilient support mechanisms and strong leadership team within the charity have enabled us to not only continue with business as usual, but also deliver significant change.

Along with many organisations the financial landscape changed overnight at the start of the year. But with considerable planning, effort and focus we maintained excellent oversight of risk, investing in additional support to ensure that with increasing operational demands we were able to maintain a healthy organisation.

Working closely with partner organisations through the Integrated Care Partnership we have participated in the development of innovative strategic and operational models, responding to directives from central government and NHSE, as well as the West Yorkshire and Harrogate Care Partnership. This has seen us stepping into new spaces, and as always, the willingness and expertise of our teams has stood us in great stead. The Board of Trustees are deeply indebted to them.

I very much hope that we do not have to experience another year like the one that has just passed, but should we have to do so, I am certain that in the hands of the dedicated staff, volunteers and trustees we will continue to deliver excellence for the older people of Wakefield District.



Joanne Beaumont
Chair of the Board of Trustees

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and consolidated accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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 2015).

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee, incorporated on 16 August 2002 and registered as a charity on 13 March 2003. On 3 August 2011 the charity changed its name from Age Concern Wakefield District. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. None of the trustees have any beneficial interest in the company, but they guarantee to contribute £1 in the event of a winding up. The Board of Management acts as directors under company law and as trustees under charity law.

Recruitment and Appointment of Directors

As set out in the Articles of Association at every Annual General Meeting one third of the board members (to include the Chair) shall retire from office. The Board members to retire shall be those longest in office since their last election. New Board members and those standing for re-election are elected by Age UK Wakefield District members at the AGM. The number of members of the Board shall never be less than three.

Directors' Induction and Training

A comprehensive Trustee information pack, commended by the Charities Commission, is available to prospective Trustees. All Trustees receive training through information bulletins, training, networking events and conference.

Membership

Membership of Age UK Wakefield District is made up of the Board of Trustees only.

Directors
The directors who served during the year were:

William Lyster Barker
Ulric Murray OBE (Resigned 26 April 2021)
Bridget Sowerby (Resigned 26 April 2021)
Andrea Wooffindin
Joanne Beaumont
Richard Sloan (resigned 20 July 2021)
John Rouse (appointed 20 April 2020 and resigned 25 June 2021)
Peter Box (appointed 26 April 2021)
Lian Padraig Condron (appointed 28 September 2021)

Organisational structure

The Chief Executive is delegated to manage the day-to-day activity of the organisation, developing service provision and activity to meet the objectives of the Strategic Plan. Senior managers, managers and project leads supervise staff and volunteers in their roles within identified areas of service delivery. They meet monthly with the Chief Executive. Additional task groups are commissioned when appropriate. A structure of corporate groups maintains oversight of the charity's activities: Policy Group (monthly), Workforce Group (quarterly), Incident and Risk Group (monthly), Finance Group (monthly) and Quality Group (quarterly). All groups include trustees, the Chief Executive and members of the senior team, reporting regularly on the organisation to the Board.

Related parties

The charity has two wholly owned subsidiaries, Age UK Wakefield Trading Limited and Age UK Wakefield District Enterprises Limited.

Age UK Wakefield Trading Limited is now inactive. Previous activity, which was regulated by the Prudential Regulation Authority as an appointed representative of Age UK Enterprises Limited to trade in insurance and associated products has ceased. Any funds are covenanted directly to the charity.

Age UK Wakefield District Enterprises Limited operates a number of retail stores in the Wakefield area.

Age UK Wakefield District is an Age UK Brand Partner and as such is linked with the national charity and in a form of federated structure with other Brand partners across the United Kingdom. The relationship with others creates clear parameters relating to use of the Brand. Age UK Wakefield District is otherwise financially independent and entirely autonomous.

Objectives and activities

The Memorandum and Articles of Association states the organisation's objects as "to promote the welfare of elderly people in any manner to be charitable in and around the Metropolitan District of Wakefield". The agreed mission statement sets out the aims.

Age UK Wakefield District promotes the well-being of all older people and aims to help make later life a fulfilling and enjoyable experience. We aim to influence the way people think about ageing and acknowledge the valuable contributions older people make to society.

As a Brand Partner we aspire to work in local partnerships to deliver services appropriate to community needs.
The manner in which we work to deliver services, engage with older people and interact with agencies is measured against core values.

- Enabling: we will support and enable older people to live independently and exercise choice.
- Influential: we draw strength from the voices of older people and ensure that those voices are heard.
- Dynamic: we are innovative and driven by results and constantly deliver for older people.
- Caring: we are passionate about what we do and care about each individual.
- Expert: we are authoritative, trusted and quality orientated.

Basic principles underpin all the work we seek to achieve.

- Ageism is unacceptable
- All people have the rights to make decisions about their lives
- People less able to help themselves should be offered support
- Diversity is valued in all that we do
- It is only through working together that we can use our local presence to the greatest effect

Achievements and Performance

As has been the case for most charitable organisations, the past year has presented unprecedented challenge as our financial year began with the realities of the first Covid-19 lockdown occurring simultaneously. It immediately became clear that as the demand for our support escalated, we would need to make some quick decisions about our activity.

With offices unable to remain open we mobilised overnight to remote working, established safe working practices in line with adult social care and the NHS, and created effective online communication mechanisms that would allow us to maintain full-service delivery wherever possible. Benefiting from previous investment in web based systems where the situation would not allow us to continue with previous operational activity we communicated with funders and older people to find solutions. Despite enormous challenge we were able to maintain our single point of contact (SPOC), and full access to support for older people accepting and responding to almost 8,000 referrals and delivering in excess of 60,000 contacts. The situation itself demanded innovative solutions to emerging problems,

and we worked closely with partners to ensure that emergency support and care was delivered across the district. With new support from funders, additional activity was undertaken with volunteers and staff and we developed new approaches to befriending, digital inclusion, wellbeing, anxiety support, hospital discharge and community support.

In addition to the early logistical challenges, we were very conscious that there was the likelihood of a significant financial impact on the charity. Working closely with the Board of Trustees the senior team successfully secured additional funds to stabilise our retail shops, support the purchase of PPE and manage staff who were shielding. This meant in addition to the new funding opportunities that we were able to respond to, we managed to maintain financial stability throughout the year.

Throughout the pandemic we have continued to work closely with our national partner organisation Age UK, and are indebted to them for the ongoing support, fundraising and campaign work, that enabled us to access funds, advice and new partnership opportunities.

Whilst the pandemic presented a unique suite of challenges it quickly became clear that the impact would not be temporary. New ways of working presented new opportunities with long term benefits for the emerging need in the older population rather than diminishing exposed health inequalities and the effects of isolation and loneliness on our most deprived and vulnerable populations. Within this context the charity took the bold decision to undergo a change programme that would enable it to both negotiate the ongoing demands of Covid-19 and face the future with confidence.

The delivery and development of our activities continue to be underpinned by an excellent staff and volunteer team who all give more than is expected to ensure that Age UK Wakefield District can be a professional, caring, and effective organisation. This has never been more evident as staff and volunteers, (a combined workforce of more than 300 people), stepped up to provide incredible support as we continued to deliver to the core delivery streams throughout the year.

Full details of our activities throughout 2020- 2021 can be found on our website www.ageukwd.org.uk

Information Services

Age UK Wakefield District provides information and advice to older people, carers, friends, family and other health and social care professionals on a range of often complex issues, covering such diverse areas as, access to health services, care, finance, debt, welfare benefits, family concerns and housing. Where appropriate the department effectively signposts clients to other organisations and in turn receives referrals from other agencies and professionals. Through these services older people are supported during difficult periods of their lives.

With expertise that has been accumulated over many years, we were able to step into a gap in DWP provision that ensured, once again, that individuals were able to access more than £3 million in benefit support.

Advocacy

Advocacy continues to be in high demand as the organisation sees a client base of referrals with increasingly complex needs, the pandemic has exacerbated this and the high level of need and quality of service that has been offered is reflected in the hours of work and referrals that have been achieved. Alongside this work we have enhanced the role of volunteers, developing activities that are intended to improve quality of life and the independence of individuals.

Integrated Care

Connecting Care continues to sit at the heart of our work in the charity. Working in new ways across the community, delivering in excess of 20,000 contacts this year, we are able to link directly with other health and social care providers, enabling the needs of older people to be met in an holistic and timely manner. Acting as a conduit for access to our wider service offers, the service model brings great strength to the district and our organisation.

Community Programmes

Two significant funding streams allowed us to develop new ways of working within the community. Reaching Communities funding (BLF Community Foundation) enable us to develop a considerable response with our 'Time

for Tea' programme. With support from the funders we were able to flex the original model, designed to work with hard to reach older individuals within community settings, to a wellbeing model that saw volunteers and staff working closely together with the new and emerging isolated older population.

We were also able invest in growth in our volunteering and befriending programme as a result of funding from the Henry Smith Charity. Despite the challenges of the pandemic the requirements for the service grew, and along with the need for providing essential functional support the funder ensured that once again we were able to step up boldly.

Supported Living

We deliver multiple services that are designed to ensure that older people can maintain their independence and dignity in their own homes. This work includes the Social Contact Scheme, a supported hospital discharge service, befriending, a shopping service, the Hospital Transport and Support Service and several paid for options.

There is a very high demand for these services and the ongoing need brings regular new challenges and opportunities. It was clear that as the crisis emerged our ability to operate in an agile flexible way delivering these services and activities, learned over many years, was what was going to help us transition into times of crisis.

Volunteer Support

Age UK Wakefield District values the time and commitment of its volunteers and acknowledges their positive impact on the services of older people. Volunteers are supported and encouraged to make volunteering a fulfilling, satisfying and creative experience.

In the past year as our services have expanded, so too has the demand on the volunteers and they have never let us down! With more than 180 volunteers, often with individuals fulfilling more than one role, there is little doubt that the they have proved to be essential to the organisation's ability to respond to emerging need. Without the work of volunteers, Age UK Wakefield District would neither exist nor have been able to step up to embrace the challenges of the crisis. Staff and service users are deeply indebted to the high level of dedication and commitment of the individuals in the team. We ensure that all volunteers are offered high quality training and increasingly see that individuals, through volunteering, are able to take on new roles in employment as their confidence grows.

Additional Work

Valuing our place within the District within wider delivery teams, strategic bodies and partnerships, the Trustees undertake business and strategic planning and have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks. Where appropriate, systems or procedures have been established to limit the risk the charity faces.

In setting our objectives and planning our activities, our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health, wellbeing and citizenship. During this year, we have maintained processes for evaluating and encouraging health and wellbeing as well as the added value and social return on investment that the organisation brings to the district.

Partnership Working

Age UK Wakefield District values the opportunities for partnership working with other Third Sector Organisations locally and nationally as well as with the statutory bodies in the District and where possible the private sector. It has also valued its place within the Age England Association.

As a member of Nova, we recognise the importance of our wider VCS partnerships and we have also worked with the West Yorkshire and Harrogate Health and Care Partnership.

Age UK Brand Partner Collaborations

Over the past year the network of Age UK Brand Partners, (around 120 independent, autonomous local charities) have shared in far reaching discussions focussed on the sustainable delivery of services and activities for older people. Recognising that there is much that could be achieved by collaborative approaches Age UK Wakefield

District has participated fully in the national discussions whilst also seeking to find more local ways of optimising partnerships. As such we have worked closely with Partners in Yorkshire and Humber to explore this, ultimately developing proposals around infrastructure support that we hope will give grounds for optimism around long term sustainability. The new regional collaborative 'Casework' will be launched in 2021 -2022, delivering a significant change to the way that Age UK Wakefield District is able to manage its financial infrastructure.

Fundraising

The fundraising team has worked hard in the past year to exceed previous efforts and provide a substantial source of income for the charity. In addition to this they have helped create a base of support that we believe will enable us to develop further these activities in the future.

Digital and Social Media

Recognising the changing communications environment, we have allocated focussed resource on the maintenance of our website, twitter, and Facebook feeds. Additionally, we have ensured adequate resources to enable good data recording and reporting. The communications team played a new and vital role in the last year as we became increasingly dependent on IT for connectivity. Similarly, the digital team were able to provide weekly operational statistics to the senior team that allowed us to make key strategic decisions.

Financial Review

Planned investment in robust systems, and the ongoing development of Home Support Services, was viewed as an essential action for the charity. It is anticipated that the benefits of this investment will deliver returns for the charity into the next decade, ensuring that we continue to be a reliable, high-quality provider of services as detailed in our strategic document 'Fit for 2020' and the organisation's Strategic plan 2016 – 2023.

Our ongoing monitoring and management of funds has meant that we have been able to face the challenges in funding presented to us and plan effectively for future development. The development of more unrestricted funding for the organisation continues to be a major priority for the forthcoming year.

Investment policy

Note 14 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six-months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Designated funds may be identified from time to time to allow for planned developments.

Plans for future periods

At Age UK Wakefield District we continue to plan carefully for the future. Senior staff and trustees share in the planning process and have already begun the early stages of future strategic planning with a series of horizon scanning events. It is our policy to ensure that all services are embedded in our strategy for organisational cross project working as well as in district wide strategic delivery plans. We will be reviewing our service models as part of our change programme, adjusting to locality imperatives, creating new models of triage and assessment to support growing demands. All identified key priority areas for the future have been developed with the changing needs of older people, the current economic climate and altered agenda for the provision of services in mind.

We see the need to create a robust organisation as key and want to build on a good track record of delivery and innovation to broaden our portfolio whilst improving the care we offer the ageing population. We will develop new streams of funding for the organisation and have continued to work with the LEAF-7 monitoring tool that not only measures and develops the well-being of clients but also enables us, and other providers of similar services, to

effectively measure capability changes in individuals, providing an indication of the positive contribution that our service interventions make to the wellbeing of individuals.

Engagement with older people and maintaining the delivery of high-quality services and activities that meet understood need continues to underpin all that we do.

We continue to face the future with enthusiasm, believing that we will have a key part to play in meeting the needs of older people which will increase and continue to change with altered demographics and depleted financial resources. It is not difficult to see that providing the low-level interventions that our clients depend upon will become more challenging. We believe that the organisation and those who support it will continue to play a key part on behalf of its beneficiaries.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

In accordance with the company's articles, a resolution proposing that Hart Shaw LLP be re-appointed as auditors of the company will be put to the Annual General Meeting.

Approved by the board of trustees on 25.10.21 and signed on its behalf by



Joanne Beaumont
Chair of the Board of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE UK WAKEFIELD DISTRICT
FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Age UK Wakefield District (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group and Parent Charitable Company Statement of Cash Flows and the 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 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 Companies Act 2006 and 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 group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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.

Responsibilities of trustees

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

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.

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

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

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:

At the planning stage 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. The potential effect of any laws and regulation on the financial statements can vary considerably. There are laws and regulations that directly affect the financial statements (e.g. the Companies Act) as well as many other operational laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements. Owing to the size, nature and complexity of the organisation and the applicable laws and regulations to which it must adhere, the risk of material misstatement was deemed to be low, therefore the procedures performed by the audit team were limited to:

- Communicating identified laws and regulations at planning throughout the audit team to remain alert to any indications of non-compliance throughout the audit.
- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE UK WAKEFIELD DISTRICT
FOR THE YEAR ENDED 31 MARCH 2021

We have assessed the overall susceptibility of the financial statements to material misstatement due to fraud as low because the nature of the business does not particularly lend itself to fraud.

Management override is inherently high risk on any audit. Management override, which may cause there to be a material misstatement within the financial statements, may present itself in a number of ways, for example:

- Override of internal controls (e.g. segregation of duties)
- Entering into transactions outside the normal course of business, especially with related parties
- Fraudulent revenue recognition, including fictitious sales and sales being recorded in the wrong period

In order to reduce the risk of material misstatement to an acceptable level, numerous audit procedures were performed including:

- Enquiries of management as to whether they had any knowledge of any actual or suspected fraud
- Review of all material journal entries made throughout the period as well as those made to prepare the financial statements
- Reviewing the underlying rationale behind transactions in order to assess whether they were outside the normal course of business
- Substantive testing across all material income streams
- Assessing whether management's judgements and estimates indicated potential bias.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected material misstatements in the financial statements, even though we have performed our audit in accordance with auditing standards. Furthermore, as with all audits, there is a higher risk of irregularities (especially those relating to fraud) being undetected, as these may involve the override of internal controls, collusion, intentional omissions and misrepresentations etc. We are not responsible for preventing non-compliance or fraud and therefore cannot be expected to detect all instances of such. Our audit was not designed to identify misstatements or other irregularities that would not be considered to be material to the financial statements. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

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,

S L Brock.

Sarah Brock (Senior Statutory Auditor)
for and on behalf of Hart Shaw LLP

Chartered Accountants
Statutory Auditor

16 November 2021

The Hart Shaw Building
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

AGE UK WAKEFIELD DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES (CHARITY) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	52,890	-	10,754	63,644
Charitable activities	3	638,346	24,572	1,442,760	2,105,678
Total		691,236	24,572	1,453,514	2,169,322
Expenditure on:					
Charitable activities		539,389	8,840	1,427,518	1,975,747
Total	5	539,389	8,840	1,427,518	1,975,747
Net income for the year before transfers		151,847	15,732	25,996	193,575
Transfer between funds		(38,807)	2,894	35,913	-
Net movement in funds		113,040	18,626	61,909	193,575
Fund balances at 1 April 2020		185,163	144,844	67,436	397,443
Fund balances at 31 March 2021		298,203	163,470	129,345	591,018

STATEMENT OF FINANCIAL ACTIVITIES (CHARITY) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

Comparative year information for the year ended 31 March 2020

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2020
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	13,277	-	-	13,277
Charitable activities	3	473,677	6,679	1,144,455	1,624,811
Total		486,954	6,679	1,144,455	1,638,088
Expenditure on:					
Charitable activities		526,800	16,502	1,194,988	1,738,290
Total	5	526,800	16,502	1,194,988	1,738,290
Net expenditure for the year before transfers		(39,846)	(9,823)	(50,533)	(100,202)
Transfer between funds		(6,548)	2,894	3,654	-
Net movement in funds		(46,394)	(6,929)	(46,879)	(100,202)
Fund balances at 1 April 2019		231,557	151,773	114,315	497,645
Fund balances at 31 March 2020		185,163	144,844	67,436	397,443

AGE UK WAKEFIELD DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES (GROUP) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	105,597	-	10,754	116,351
Charitable activities	3	638,346	24,572	1,442,760	2,105,678
Other trading activities	4	30,948	-	-	30,948
Total		774,891	24,572	1,453,514	2,252,977
Expenditure on:					
Costs of charitable trading		86,336	-	-	86,336
Charitable expenditure					
Charitable activities		545,219	8,840	1,427,518	1,981,577
Total	5	631,555	8,840	1,427,518	2,067,913
Net income for the year before transfers		143,336	15,732	25,996	185,064
Transfer between funds		(38,807)	2,894	35,913	-
Net movement in funds		104,529	18,626	61,909	185,064
Fund balances at 1 April 2020		194,445	144,844	67,436	406,725
Fund balances at 31 March 2021		298,974	163,470	129,345	591,789

AGE UK WAKEFIELD DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES (GROUP) INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

Comparative year information for the year ended 31 March 2020

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2020
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	13,277	-	-	13,277
Charitable activities	3	473,677	6,679	1,144,455	1,624,811
Other trading activities	4	91,519	-	-	91,519
Total		578,473	6,679	1,144,455	1,729,607
Expenditure on:					
Raising funds					
Costs of charitable trading		76,103	-	-	76,103
Charitable expenditure					
Charitable activities		532,421	16,502	1,194,988	1,743,911
Total	5	608,524	16,502	1,194,988	1,820,014
Net expenditure for the year before transfers		(30,051)	(9,823)	(50,533)	(90,407)
Transfer between funds		(6,548)	2,894	3,654	-
Net movement in funds		(36,599)	(6,929)	(46,879)	(90,407)
Fund balances at 1 April 2019		231,044	151,773	114,315	497,132
Fund balances at 31 March 2020		194,445	144,844	67,436	406,725

AGE UK WAKEFIELD DISTRICT

BALANCE SHEET (CHARITY)
AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	8		221,729		234,603
Investments			1		1
Current assets					
Debtors	9	105,850		19,582	
Cash at bank and in hand		375,603		255,234	
		481,453		274,816	
Creditors: amounts falling due within one year	10	(88,273)		(73,949)	
Net current assets			393,180		200,867
Total assets less current liabilities			614,910		435,471
Creditors: amounts falling due after one year	11		(23,892)		(38,028)
Net Assets			591,018		397,443
Income funds					
Restricted funds	12		129,345		67,436
Unrestricted funds:					
Designated funds	13		163,470		144,844
Other charitable funds			298,203		185,163
			591,018		397,443

The accounts were approved by the board on 25.10.21



Joanne Beaumont
Chair of Trustees

Company Registration number 04512958

AGE UK WAKEFIELD DISTRICT

BALANCE SHEET (GROUP)
AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	8		221,729		234,603
Current assets					
Debtors	9	103,101		14,926	
Cash at bank and in hand		386,348		274,100	
		489,449		289,026	
Creditors: amounts falling due within one year	10	(95,497)		(78,876)	
Net current assets			393,952		210,150
Total assets less current liabilities			615,681		444,753
Creditors: amounts falling due after one year	11		(23,892)		(38,028)
Net assets			591,789		406,725
Income funds					
Restricted funds	12		129,345		67,436
Unrestricted funds:					
Designated funds	13		163,470		144,844
Other charitable funds			298,974		194,445
			591,789		406,725

The accounts were approved by the board on 25.10.21

Joanne Beaumont
Chair of Trustee

Company Registration number 04512958

AGE UK WAKEFIELD DISTRICT

STATEMENT OF CASH FLOW (CHARITY)
AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Cash generated/(utilised) from operations	19		151,568		(40,886)
Investing activities					
Payments to acquire tangible fixed assets		(17,063)		(4,500)	
Net cash utilised in investing activities			(17,063)		(4,500)
Financing activities					
Payment of obligations under finance leases		(14,136)		(17,246)	
Net cash utilised in financing activities			(14,136)		(17,246)
Net increase/(decrease) in cash and cash equivalents			120,369		(62,632)
Cash and cash equivalents at beginning of year			255,234		317,866
Cash and cash equivalents at end of year			375,603		255,234

AGE UK WAKEFIELD DISTRICT

STATEMENT OF CASH FLOW (GROUP)
AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated/(utilised) from operations	19		143,447		(44,077)
Investing activities					
Payments to acquire tangible fixed assets		(17,063)		(4,500)	
Net cash generated from investing activities			(17,063)		(4,500)
Financing activities					
Payment of obligations under finance leases		(14,136)		(17,246)	
Net cash utilised in financing activities			(14,136)		(17,246)
Net increase/(decrease) in cash and cash equivalents			112,248		(65,823)
Cash and cash equivalents at beginning of year			274,100		339,923
Cash and cash equivalents at end of year			386,348		274,100

1 Accounting policies

Charity information

Age UK Wakefield District is a charity registered in England and Wales. The registered office is 7 Bank Street, Castleford, West Yorkshire, WF10 1JD.

1.1 Basis of preparation

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Incoming resources

Income from donations and grants, including capital grants, are included within incoming resources as and when received except for the following:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods or when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions are met.

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

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income. Fundraising expenditure represents the direct cost of fundraising. Publicity costs directly related to fundraising and general publicity are included within those costs.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Unrestricted plant, machinery and equipment	15.0% straight line
Restricted plant, machinery and equipment	33.3% straight line
Restricted motor vehicles	20% straight line
Leasehold land and buildings	over the life of the lease

1.4 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.5 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year into a defined contribution externally funded pension scheme.

1.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred, inclusive of VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries and the cost of generating funds is associated with the costs of trading income.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis in line with funding agreements.

1.7 Fund structure

Restricted funds are those received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.9 Financial instruments

The financial assets and liabilities are 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.

1.10 Group financial statements

These financial statements consolidate the results of the Charity and its subsidiary undertakings using the acquisition method of accounting.

2 Donations and legacies

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Donations	14,273	3,226	5,745	3,226
Legacies	19,157	800	19,157	800
Fundraising	4,301	9,251	4,301	9,251
Coronavirus job retention scheme grant	25,913	-	48,286	-
Other coronavirus business grants	-	-	38,862	-
	63,644	13,277	116,351	13,277

3 Charitable activities

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Grants receivable and related income	1,452,173	1,144,455	1,452,173	1,144,455
Room hire – Lock Lane	-	6,679	-	6,679
Student placement fees	2,800	2,380	2,800	2,380
Group activities	-	5,766	-	5,766
Other charitable income	650,705	465,531	650,705	465,531
	2,105,678	1,624,811	2,105,678	1,624,811

4 Other trading activities

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Retail income	-	-	30,948	91,519
	-	-	30,948	91,519

5 Expenditure (charity) 2021

	Staff costs	Depreciation	Other costs	Total 2021
	£	£	£	£
Charitable expenditure				
Charitable activities	1,276,068	-	357,141	1,633,209
Support costs	205,425	29,937	100,888	336,250
Governance costs	-	-	6,288	6,288
	1,481,493	29,937	464,317	1,975,747

Included within governance costs are audit fees of £4,944.

Expenditure (charity) 2020

	Staff costs	Depreciation	Other costs	Total 2020
	£	£	£	£
Charitable expenditure				
Charitable activities	1,142,470	-	171,272	1,313,742
Support costs	277,300	25,779	115,012	418,091
Governance costs	-	-	6,457	6,457
	1,419,770	25,779	292,741	1,738,290

Included within governance costs are audit fees of £4,800.

5 Expenditure (group) 2021

	Staff costs	Depreciation	Other costs	Total 2021
	£	£	£	£
Cost of generating funds				
Costs of charitable trading	57,588	-	28,748	86,336
Charitable expenditure				
Charitable activities	1,276,068	-	357,141	1,633,209
Support costs	205,425	29,937	100,888	336,250
Governance costs	-	-	12,118	12,118
	1,539,081	29,937	498,895	2,067,913

Included within governance costs are audit fees of £9,888.

Expenditure (group) 2020

	Staff costs	Depreciation	Other costs	Total 2020
	£	£	£	£
Cost of generating funds				
Costs of charitable trading	46,086	-	30,017	76,103
Charitable expenditure				
Charitable activities	1,142,470	-	172,057	1,314,527
Support costs	277,300	25,779	115,012	418,091
Governance costs	-	-	11,293	11,293
	1,465,856	25,779	328,379	1,820,014

Included within governance costs are audit fees of £9,600

6 Trustees' and key management personnel remuneration and expenses

None of the trustees (or any persons connected with them) were remunerated or reimbursed for expenses during the year.

The average number of trustees in the year was 7 (2020: 7).

The total amount of employee benefits (salary, employers' national insurance and employers' pension) received by key management personnel is £74,223 (2020: £67,784).

7 Employees (charity and group)

Number of employees
The average number of employees on the payroll during the year was:

	2021	2020
Charity	102	97
Group	105	100

Employment costs

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Wages and salaries	1,355,408	1,302,928	1,409,365	1,346,535
Employers' national insurance	83,008	76,969	85,758	78,670
Other pension costs	43,077	39,873	43,958	40,651
	1,481,493	1,419,770	1,539,081	1,465,856

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 were 1 (2020 – 0).

8 Tangible fixed assets (charity and group)

	Leasehold land and buildings	Plant, machinery, vehicles etc	Total
	£	£	£
Cost			
At 1 April 2020	165,000	156,372	321,372
Additions	-	17,063	17,063
Disposals	-	(2,489)	(2,489)
At 31 March 2021	165,000	170,946	335,946
Depreciation			
At 1 April 2020	14,470	72,299	86,769
Charge for the year	2,894	27,043	29,937
Eliminated in respect of disposals	-	(2,489)	(2,489)
At 31 March 2021	17,364	96,853	114,217
Net book value			
At 31 March 2021	147,636	74,093	221,729
At 31 March 2020	150,530	84,073	234,603

9 Debtors

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	-	-	-	536
Amounts owed by connected undertakings	6,203	6,203	-	-
Prepayments and accrued income	99,647	13,379	103,101	14,390
	105,850	19,582	103,101	14,926

10 Creditors: amounts falling due within one year

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	20,284	12,249	20,327	12,500
Accruals and deferred income	32,525	23,111	38,854	27,242
Other creditors	21	4,902	21	4,902
Other taxes and social security	21,307	19,551	22,159	20,096
Obligations under finance leases	14,136	14,136	14,136	14,136
	88,273	73,949	95,497	78,876

The deferred income is in respect of income in relation to periods beginning April onwards and at the year end this all relates to amounts deferred in the current year. The previous year's deferred income has all been released during the year.

The aggregate amount of creditors over which security has been given amounted to £14,136 (2020 - £14,136)

11 Creditors: amounts falling due after one year

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Obligations under finance leases	23,892	38,028	23,892	38,028
	23,892	38,028	23,892	38,028

The aggregate amount of creditors over which security has been given amounted to £23,892 (2020 - £38,028)

12 Restricted funds (charity and group) 2021

The income funds of the charity include restricted funds comprising the following unexpended balances of income, donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 April 2020 £	Income resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Integrated Care Team – Hubs	-	403,173	376,028	-	27,145
BASS	-	18,274	18,274	-	-
Social Contact Scheme	-	76,780	76,780	-	-
Information & Advice	-	66,924	66,924	-	-
Hospital Transport and Support Services	9,993	503,284	535,973	33,776	11,080
Elderly Persons Social Isolation Fund	-	24,960	14,960	-	10,000
Prison Project	-	6,000	6,083	83	-
Live Well Wakefield - Covid	-	4,221	4,221	-	-
Night Care Service	-	-	1,807	1,807	-
Care View	1,991	2,850	4,841	-	-
Harnessing Power of Communities	31,450	-	31,450	-	-
IAPT	284	-	284	-	-
Prosper	(1,248)	14,729	9,983	-	3,498
Time for Tea/Reaching Communities	25,166	124,806	106,203	-	43,769
Macmillan	-	-	247	247	-
Pull up a Chair	(200)	1,000	800	-	-
Infection Control Fund	-	39,769	36,160	-	3,609
CAF Resilience Fund	-	84,434	84,434	-	-
Armed Forces Covenant Fund	-	36,247	18,747	-	17,500
Henry Smith Charity	-	40,000	33,319	-	6,681
Workforce Capacity Fund	-	6,063	-	-	6,063
	67,436	1,453,514	1,427,518	35,913	129,345

Integrated Care Team – Hubs
Involvement of staff teams in community based multi- disciplinary teams delivering Integrated Care.

BASS – Bereavement Advice and Support Service
Specialised community support for older bereaved people and their carers.

Social Contact Scheme
This is a project funded by Wakefield Council for the support of older people leaving hospital.

Information & Advice
Funding from Wakefield Council for the support of information and advice and advocacy services.

Hospital Transport and Support Services/ Winter Pressures
Supported home from hospital service, including specific monies for winter pressures.

Elderly Persons Social Isolation Fund – Wakefield @130
The Community Foundation Wakefield District has launched the 3rd round of the Elderly Person's Social Isolation Fund which has been inspired by the celebrations surrounding the 130th anniversary of Wakefield being granted City status. Wakefield @130 is designed to encourage a series of events and activities, which will engage older people in local communities across the Wakefield District. The Programme has been designed to work around 10 to 15 local communities, engaging up to 2,000 older people across the Wakefield District.

Prison Project
Up until 31 May 2019, funding was received from the Ministry of Justice, in partnership with Age UK Nottingham & Nottinghamshire, for the provision of services to develop and pilot more inclusive services for older prisoners at HMP Wakefield. From 1 June 2019 HMP Wakefield commissioned and financed the service for a further 12 months, at which point the service terminated.

Live Well Wakefield - Covid
Local funding supporting Digital Inclusion work as part of the charity's emergency activity.

Night Care Services
Proof of Concept work (Harnessing the Power of Communities/ West Yorkshire and Harrogate Health and Care Partnership) supporting older people during the night to avoid hospital admission.

Care View
European Space Agency funding for participation in a Research Programme with Leeds University re access to service support for individuals categorised as 'Hard to Reach' within our communities.

Harnessing Power of Communities
Funding in support of work with older isolated individuals from West Yorkshire and Harrogate Health Care Partnership.

IAPT
Improving Access to Psychological Therapies – funding received to explore ways in which older people could be encouraged to access wider support offers.

Prosper
Research Programme funded through Bradford Teaching Hospitals NHS Foundation Trust, intended to support understanding of role of prevention in improving health outcomes for older individuals exhibiting signs of Frailty.

Time for Tea/Reaching Communities
A community driven initiative, funded by the Big Lottery Community Fund, tackling isolation and loneliness amongst local older people, providing a gateway for those at high risk of crisis to find support before the crisis happens.

Macmillan
A project for cancer survivors.

Pull up a Chair
A video engagement tool which captures the experiences of older people on camera and is used for training purposes to understand life in residential care.

Infection Control Fund
Monies distributed by Wakefield Council in support of Covid-19 related infection control.

CAF Resilience Fund
Charities Aid Foundation monies in support of VCSE organisations responding to pandemic related emergencies.

Armed Forces Covenant Fund
We employed a Veterans' Engagement Worker (VEW), supported by a team of volunteers. The VEW will extend our existing work with older veterans, by providing dedicated support to 400 veterans who are lonely and are not engaging with traditional forms of support.

Henry Smith Charity
Henry Smith funding enables us to expand and grow our existing Befriending Service, allowing us to recruit a full time Befriending Coordinator. Our aim over the next 3 years is to set up 270 brand new Befriending relationships.

Workforce Capacity Fund
This funding was used to maintain care provision and continuity of care for recipients where pressing workforce shortages may put this at risk. The fund supports providers to restrict staff movement in all but exceptional circumstances, which is critical for managing the risk of outbreaks and infection in care homes. Supports safe and timely hospital discharges to a range of care environments, including domiciliary care, to prevent or address delays as a result of workforce shortages and enable care providers to care for new service users where the need arises.

Positive Ageing
Programme of work intended to direct research, innovation and support towards developing positive approaches to ageing.

Transfers
Transfers have been made from unrestricted funds to cover small overspends or to smooth out the timing differences of income and expense.

Restricted funds (charity and group) 2020

The income funds of the charity include restricted funds comprising the following unexpended balances of income, donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 April 2019	Income resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Integrated Care Team – Hubs	-	403,228	403,228	-	-
BASS	-	71,207	71,207	-	-
Social Contact Scheme	-	75,500	75,500	-	-
Information & Advice	-	53,935	53,935	-	
Hospital Transport and Support Services	16,088	350,413	360,162	3,654	9,993
Prison Project	(36)	24,228	24,192	-	-
Peace of Mind Service	40,052	-	40,052	-	-
Live Well Wakefield - Theatre	3,227	-	3,227	-	-
Live Well Wakefield – Volunteering	5,507	-	5,507	-	-
Night Care Services	46,322	18,335	64,657	-	-
Skills for Care	3,155	-	3,155	-	-
Care View	-	9,115	7,124	-	1,991
Harnessing Power of Communities	-	32,200	750	-	31,450
IAPT	-	4,000	3,716	-	284
Prosper	-	-	1,248	-	(1,248)
Time for Tea/Reaching Communities	-	48,943	23,777	-	25,166
Winter Pressures	-	53,351	53,351	-	-
Pull up a Chair	-	-	200	-	(200)
	114,315	1,144,455	1,194,988	3,654	67,436

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Movement in funds 2021

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Lock Lane Centre	144,844	24,572	8,840	2,894	163,470
	144,844	24,572	8,840	2,894	163,470

Movement in funds 2020

	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Lock Lane Centre	151,773	6,679	16,502	2,894	144,844
	151,773	6,679	16,502	2,894	144,844

Lock Lane Centre
Age UK Wakefield District is working with local residents and will continue to develop the centre and its associated activities. The balance includes £165,000 of leasehold property, being its fair value at the date of transition to FRS102, less subsequent depreciation.

14 Analysis of net assets between funds 2021:

Charity	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	19,342	147,636	54,751	221,729
Investments	1	-	-	1
Current assets / (liabilities)	278,860	15,834	98,486	393,180
Long term liabilities	-	-	(23,892)	(23,892)
	298,203	163,470	129,345	591,018

Group	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	19,342	147,636	54,751	221,729
Current assets / (liabilities)	279,632	15,834	98,486	393,952
Long term liabilities	-	-	(23,892)	(23,892)
	298,974	163,470	129,345	591,789

Analysis of net assets between funds 2020:

Charity	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2020 are represented by:				
Tangible fixed assets	7,545	150,530	76,528	234,603
Investments	1	-	-	1
Current assets / (liabilities)	177,617	(5,686)	28,936	200,867
Long term liabilities	-	-	(38,028)	(38,028)
	185,163	144,844	67,436	397,443

Group	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2020 are represented by:				
Tangible fixed assets	7,545	150,530	76,528	234,603
Current assets / (liabilities)	186,900	(5,686)	28,936	210,150
Long term liabilities	-	-	(38,028)	(38,028)
	194,445	144,844	67,436	406,725

15 Commitments under operating leases

Charity
At 31 March 2021 the charity has annual commitments under non-cancellable operating leases as follows:
Land and buildings

	2021 £	2020 £
Expiry date		
Within one year	5,850	5,850
Between two and five years	-	-
After more than five years	-	-

Group
At 31 March 2021 the group has annual commitments under non-cancellable operating leases as follows:
Land and buildings

	2021 £	2020 £
Expiry date		
Within one year	27,798	14,079
Between two and five years	42,667	3,948
After more than five years	46,667	-

16 Finance Lease commitments

Future minimum lease payments due under finance leases:

	Charity		Group	
	2021	2020	2021	2020
	£	£	£	£
Within one year	14,136	14,136	14,136	14,136
Within two and five years	23,892	38,028	23,892	38,028
	38,028	52,164	38,028	52,164

17 Subsidiary Companies

These consolidated accounts include the results of the following 100% owned subsidiaries:

- Age UK Wakefield Trading Limited (incorporated in England & Wales, registered number 3037942) which is dormant
- Age UK Wakefield District Enterprises Limited (incorporated in England & Wales, registered number 08428526)

The share capital of the subsidiaries is as follows:

	2021	2020
	£	£
Ordinary shares of £1 each		
Age UK Wakefield Trading Limited	2	2
Age UK Wakefield District Enterprises Limited	1	1

18 Related party transactions

Included in debtors (Charity) is an amount owed by Age UK Wakefield Enterprises Limited of £6,203 (2020: £6,203).

19 Cash generated from operations (Charity)

	2021	2020
	£	£
Net income/(expenditure) for the year	193,575	(100,202)
Adjustments for:		
Depreciation and impairment of fixed assets	29,937	25,779
Movements in working capital:		
(Increase)/decrease in debtors	(86,268)	34,693
Increase/(decrease) in creditors	14,324	(1,156)
Cash generated/(utilised) in operations	151,568	(40,886)

Cash generated from operations (Group)

	2021 £	2020 £
Net income/(expenditure) for the year	185,064	(90,407)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	29,937	25,779
Movements in working capital:		
(Increase) / Decrease in debtors	(88,175)	20,164
Increase in creditors	16,621	387
Cash generated/(utilised) in operations	143,447	(44,077)