

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
Osbalwick
York
North Yorkshire
YO19 5UW

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Report of the Trustees	1 to 12
Report of the Independent Auditors	13 to 15
Consolidated Statement of Financial Activities	16
Charity Statement of Financial Activities	17
Consolidated and Charity Balance Sheet	18
Consolidated Statement of Cashflows	19
Notes to the Consolidated Statement of Cashflows	20
Notes to the Financial Statements	21 to 38

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

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

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

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

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.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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 later 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.

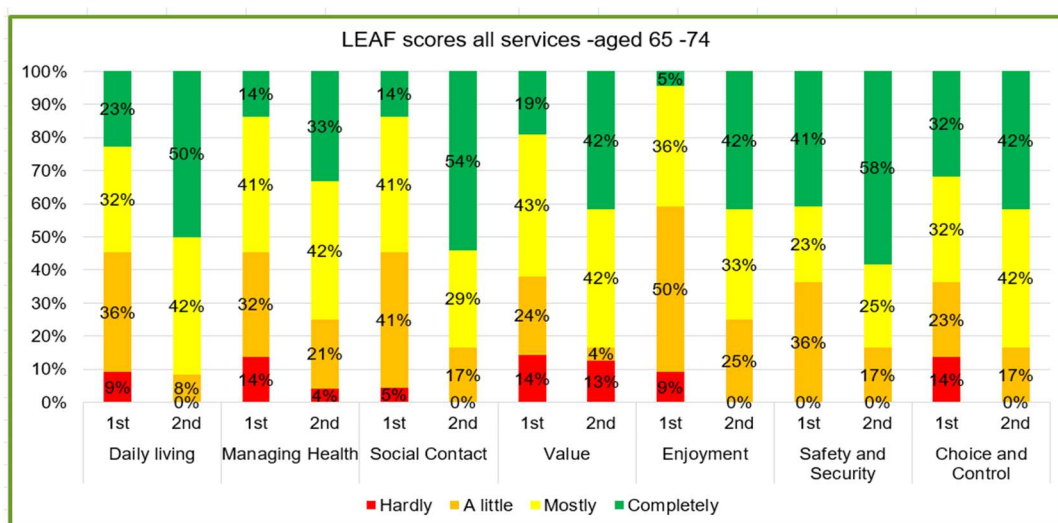
Wakefield is the 54th most deprived borough in the UK and as such is home to many who can expect to experience some of the worst health inequalities in the country. 39% of the population are over 50, with the number of people over 85 set to increase by 77%. Currently there are 36,000 unpaid Carers in 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 District 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

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 retail 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.



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 'Capitale' 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.

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

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 to 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 a centre renovated to meet 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.

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

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
Osballdwick
York
North Yorkshire
YO19 5UW

Bankers

Lloyds Bank Plc
17 Westgate
Wakefield
WF1 1JZ

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

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AGE UK WAKEFIELD DISTRICT**

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
Osbalwick
York
North Yorkshire
YO19 5UW

Date:

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

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds As restated
	Note	£	£	£	£
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**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds As restated
	Note	£	£	£	£
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					
Charitable activities	7				
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		31 March 2024 As restated	
		Group £	Charity £	Group £	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

**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	<u>(68,223)</u>	<u>44,500</u>

2 CASH AND CASH EQUIVALENTS	2025	2024
	£	As restated £
Cash and cash equivalents	<u>499,970</u>	<u>463,472</u>

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	<u>462,555</u>	<u>(72,769)</u>	<u>-</u>	<u>389,786</u>

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.

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

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.

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

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	-	-

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

5 INCOME FROM CHARITABLE ACTIVITIES

Group and charity		2025	2024
			As restated
	<u>Activity</u>	£	£
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
		<u>2,785,555</u>	<u>2,730,149</u>

6 TRADING INCOME

	Group	Charity	Group	Charity
	2025	2025	2024	2024
			As restated	
	£	£	£	£
Retail income	<u>131,930</u>	<u>-</u>	<u>147,318</u>	<u>-</u>

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

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

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

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

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

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	-	-
	<u>2,326,054</u>	<u>2,238,670</u>	<u>2,339,353</u>	<u>2,250,332</u>

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	-
	<u>114</u>	<u>110</u>	<u>125</u>	<u>121</u>

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	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

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.

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

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

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

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****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.

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

15 DEBTORS

	Group 2025	Charity 2025	Group 2024	Charity 2024
			As restated	
	£	£	£	£
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	-
	<u>196,496</u>	<u>209,837</u>	<u>132,695</u>	<u>146,859</u>
Amounts falling due after more than one year				
Other debtors	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
Aggregate amounts	<u>203,996</u>	<u>217,337</u>	<u>140,195</u>	<u>154,359</u>

16 CREDITORS: Amounts falling due within one year

	Group 2025	Charity 2025	Group 2024	Charity 2024
			As restated	
	£	£	£	£
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
	<u>330,506</u>	<u>321,893</u>	<u>289,673</u>	<u>281,482</u>

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	<u>26,250</u>	<u>-</u>

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

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

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)	<u>90,309</u>	<u>90,309</u>	<u>-</u>	<u>-</u>

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	<u>18,958</u>	<u>18,958</u>	<u>-</u>	<u>-</u>
Amounts falling due between one and two years	<u>21,294</u>	<u>21,294</u>	<u>-</u>	<u>-</u>
Amounts falling due between two and five years	<u>69,015</u>	<u>69,015</u>	<u>-</u>	<u>-</u>

20 LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Group 2025	Charity 2025	FINANCE LEASES	
			Group 2024	Charity 2024
			As restated	
	£	£	£	£
Net obligations repayable:				
Within one year	<u>917</u>	<u>917</u>	<u>917</u>	<u>917</u>

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

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

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
	<u>163,500</u>	<u>570,128</u>	<u>(658,641)</u>	<u>74,987</u>
Total funds	<u>478,131</u>	<u>2,959,504</u>	<u>(3,004,127)</u>	<u>433,508</u>

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

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)	-	-
	<u>163,924</u>	<u>696,804</u>	<u>(697,228)</u>	<u>-</u>	<u>163,500</u>
Total funds	<u>679,792</u>	<u>2,901,824</u>	<u>(3,103,485)</u>	<u>-</u>	<u>478,131</u>

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

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	-	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
	<u>163,500</u>	<u>-</u>	<u>570,128</u>	<u>(658,641)</u>	<u>74,987</u>
Total funds	<u>461,589</u>	<u>10,239</u>	<u>2,833,210</u>	<u>(2,861,849)</u>	<u>443,189</u>

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

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)	-	-
	<u>163,924</u>	<u>696,804</u>	<u>(697,228)</u>	<u>-</u>	<u>163,500</u>
Total funds	<u>667,806</u>	<u>2,765,825</u>	<u>(2,961,803)</u>	<u>-</u>	<u>471,828</u>

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 Worker (VEW), supported by a team of volunteers. The VEW will extend the charity's existing work with older veterans, by providing 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.

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

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.