

AGE CONCERN YORK

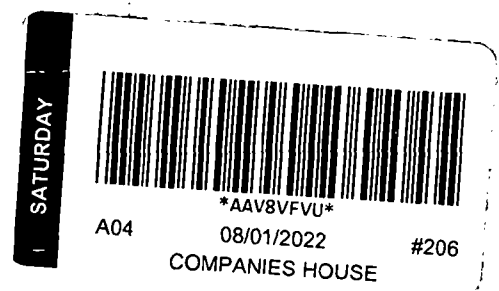
Known as Age UK York

CONSOLIDATED ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2021

Company number 6006449
Charity number 1118346



AGE CONCERN YORK

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AGE CONCERN YORK

REPORT OF THE BOARD OF TRUSTEES

The Board of Trustees presents its report and the consolidated financial statements for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 published in October 2019.

OBJECTIVES

The objects for which the charity is established and to which it is specifically restricted are to promote the following purposes for the benefit of the public and/or older people in and around the City of York and its surrounding districts:

"To promote the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable."

Our Vision

- No-one fears ageing.
- Older people feel connected, respected, listened to, supported, and enabled to enjoy a life of quality, opportunity, and dignity.

Our Mission

- Making a positive difference by putting older people, and the people around them, at the heart of all we do; working with partner organisations, to improve the quality of later life and provide effective, timely support for those who need it the most.

Our Strategic Goals

Age UK York has three strategic aims:

- Working with older people, those around them and partner organisations, to develop and deliver appropriate quality services that are effective in meeting their needs and expectations
- Actively represent the voices of older people to those policy makers and others whose decisions will affect them – this includes promoting positive attitudes to ageing, challenging prejudice and bias about older people wherever it may exist.
- Collaborate and build partnerships with others, to undertake joined-up working, making efficient use of resources to optimise benefits for older people.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACTIVITIES

Age UK York offers a range of services and support to older people in the City of York which further the Vision, Mission and Strategic Goals outlined above. Trustees review activities on an annual basis to ensure these remain relevant to the changing priorities of older people in the city and continue to align with strategic objectives.

AGE CONCERN YORK
REPORT OF THE BOARD OF TRUSTEES

ACTIVITIES - continued

Information and Advice

We offer information and advice to older people on a wide range of issues, including benefits, housing, care and support services. We offer a telephone helpline five days a week between 9.30am and 3.30pm. A trained team of benefits case workers provide support to those claiming benefits, handling cases to appeals level.

We maintain a website www.ageuk.org.uk/york/ which provides information, guidance and news to older people, their families, partners and professionals. Additionally, we provide information to www.livewellyork.co.uk which is a City of York Council community directory used by social work teams, health partners and others to provide information to older people.

In addition to our free advice services, we also offer a charged for, low-cost service providing straightforward, personal will writing and arrangement of lasting power of attorney.

Campaigning and Advocacy

We campaign and advocate for older people. We raise issues affecting older people with local government, health services and other agencies. We also work to ensure public health and other messages reach older people who use our services, for example, encouraging take up of flu immunisations in the winter.

Community Services

Under contract with the City of York Council, and using our fundraised resources, we offer a range of community services:

- In Safe Hands, a Care Quality Commission regulated service offering respite for carers of older people. A charge is made for this service
- Day Clubs, including two clubs with specialised provision for older people with dementia, which offer a range of activities and opportunities for socialising for older people. A charge is made for this service.
- Good Neighbours, a free service to older people, providing volunteer befrienders who can also assist with small household tasks
- Shopping Service, a charged for service, offering online, in-person and escorted shopping

Health and Social Care Services

We offer domiciliary care under contract with City of York Council and to private clients. This provides high quality, short and long term, personal care provision to older people in their own homes. Age UK York has been rated "Good" for all areas of this service by the Care Quality Commission.

Feather Duster Home Support Service offers a charged-for home cleaning service for older people, tailored to the individual's needs.

Our Home from Hospital service works to ensure older people are supported when discharged from hospital. Flexible short term support, of up to three weeks, is provided to safely transport people home and ensure they are safe and well during their first days and weeks at home. This work is funded by City of York Council, the Clinical Commissioning Group and NHS Winter Pressures funding.

We also provide escorted transport in conjunction with Yorkshire Ambulance Service.

Fundraising

We receive donations and legacies, invite Gift Aid and hold a small number of fundraising events through the year. We also receive grant funding from a range of local and national charitable foundations and trusts.

Age UK York operates five charity shops in locations across the city and surrounding area. All income, net of expenses, goes towards funding our services for older people.

AGE CONCERN YORK

REPORT OF THE BOARD OF TRUSTEES

ACTIVITIES - continued

Funders, Donors and Supporters

The board of trustees wishes to record its thanks to all the generous donors who have supported our work through the financial year. With thanks to the following:

Age UK Winter Pressures
City of York Council
Feoffees of St Michael's Spurriergate
Francis Winham Foundation
The Charity of Jane Wright
NHS Vale of York Clinical Commissioning Group
Norman Collinson Charitable Trust
York Rotary

People's Postcode Lottery Trust
Purey Cust Trust
S & C Shepherd Charitable Trust
Shepherd Building Group/Portakabin
Two Ridings Community Foundation
York Ambulance Service
York Committee – JHRT

Many individuals remember us in their wills. Their generosity benefits other older people. We are glad to express our gratitude but do not name the donors. We also receive many regular donations, often via Direct Debit. Without the generosity of so many people, Age UK York would not be able to achieve the level of services that we believe York's older citizens deserve and need.

ACHIEVEMENTS AND PERFORMANCE

The year was the most challenging in the organisation's fifty-year history. The Covid-19 pandemic had a major impact on older people in York and led to significant changes to the delivery of services throughout the year.

Prolonged periods of enforced isolation at home caused loneliness and distress for older people; and disruption to normal routines and networks of support.

Public health restrictions led to the suspension of some services for periods of the year and significant restrictions to other services.

Throughout the year, Age UK York was flexible in its response, providing a trusted source of information and support as older people sought to cope with public health restrictions.

Where restrictions prevented delivery of a face-to-face service, Age UK York offered alternative services online and by telephone to ensure older people continued to receive services wherever possible. Age UK York also sought to reopen services as soon as possible, while always adhering to government guidance. New ways of working were introduced, with the Infection Control Policy being revised and Covid-19 risk assessments being introduced for activities and locations.

The Home from Hospital Service was affected immediately by the pandemic, and worked closely with York Hospitals NHS Foundation Trust, NHS Vale of York Clinical Commissioning Group and City of York Council to put in place a pandemic response. A team, strengthened by volunteers, transported patients home from hospitals and offered practical support on discharge. This became particularly important during lockdown when normal support networks for individuals were unavailable due to travel restrictions and social distancing.

The Older People's Community Service contract entered a fourth year of delivery, with 2,816 one-off users of the service and 929 regular service-users. Age UK York continued to work in partnership with the Alzheimer's Society to deliver virtual day club services through the year. Face-to-face community services were suspended, due to infection risk, including day clubs in community venues and befriending visits in older people's houses.

Instead, regular phone calls were arranged with all older people who used the services. Online day clubs were established which brought together older people for conversation and companionship throughout the year. Covid response funding was secured from Two Ridings Foundation to provide activity packs to older people who were shielding at home. These were sent out monthly and included a pack of activities tailored to the individual.

AGE CONCERN YORK
REPORT OF THE BOARD OF TRUSTEES

ACHIEVEMENTS AND PERFORMANCE - continued

At the start of the first lockdown there was a surge in demand for our shopping service. This was due to lockdown restrictions and shortages of supplies at supermarkets. We worked closely with voluntary sector partners and City of York Council to ensure that all older people could access provisions most suitable for them. The focus of our shopping service remained providing a low-cost service for those who were unable to do their own shopping in normal circumstances. We focused on this core group throughout the period. Shoppers worked hard to ensure older people received their groceries despite shortages and we shopped for additional older people during the lockdown periods.

The information and advice services switched to a telephone only service through the Covid-19 lockdowns, with calls being answered by staff working from home when the office closed. In total 2,208 referrals were made for information and advice. The team continued to provide information and advice on a range of issues, the commonest relating to benefits, community care, Age UK services, health services, leisure and social activities.

During the first lockdown, from April 2020 to July 2020, the Carer Respite Service (In Safe Hands) suspended services, due to concerns from those using the service about having carers in their homes. The service was resumed in late summer and continued through the year. Investment was made to provide carers with resource packs, including CD players, games, books and mobility aids. During the year 2,010 hours of respite care were provided.

Feather Duster was also suspended during the first lockdown, due to concerns of service users who were isolating. The service recommenced in late summer with significant infection control measures in place. Throughout the remainder of the year the service saw strong demand with week-on-week growth in demand and increase in hours delivered from January 2021 until the end of the year.

Throughout the pandemic the Bridge the Gap care team continued to provide care to older people in their own homes. The team adapted quickly to new infection control measures, using personal protective equipment for all care calls. They provided care and reassurance during a period when many older people were unable to see their own friends and family and appreciated their daily interactions with carers.

Keep Your Pet continued services through the pandemic and adapted to ensure that pet walking could continue with volunteers collecting animals on doorsteps and observing infection control measures. Several animals were fostered during the year when their owners had extended stays in hospital and families were unable to travel to collect pets because of movement restrictions.

Our Wills and Power of Attorney Service was suspended in the first lockdown and then reopened in the autumn of 2020. New ways of working were established so that documents could be appropriately signed and witnessed while social distancing was observed. The services remained largely telephone based until the end of the reporting year.

The shops were classified as 'non-essential retail' and were closed for the period April-July 2020 and from January-April 2021. After each period of closure, the shop team worked hard to prepare the shops for reopening including introducing Covid-19 control measures.

The pandemic period was incredibly challenging for the whole team, who worked with older people who were isolated, worried, and looking for trusted sources of information and support during an unprecedented health emergency. Age UK York staff and volunteers showed resilience, flexibility and resourcefulness in adapting services so older people continued to have access to services and contact with staff even when face-to-face provision was not allowed. The situation was fast changing and posed tough ethical dilemmas when working with older people, with staff balancing Covid-19 control with the pressing needs of older people for social contact and interaction.

Swift work was undertaken to review the organisation's infrastructure, including telephony, to allow for home working among office-based staff. The organisation also made use of video conferencing for staff meetings and to provide continued training and development for staff in essential areas such as safeguarding, infection control, mental health, first aid and risk management.

AGE CONCERN YORK
REPORT OF THE BOARD OF TRUSTEES

ACHIEVEMENTS AND PERFORMANCE - continued

The trustees would like to record their thanks to all the staff, volunteers and supporters during this exceptional time. It is impossible to do full justice here to the many ways in which people went the extra mile during the year.

FINANCIAL REVIEW

The Covid-19 pandemic saw the immediate loss of several income streams because of the forced closure of Age UK York's charity shops and some services. During the year the charity lost five months of shop income, more than four months of fees from the Feather Duster and Carer Respite Services, and the majority of income from the Day Clubs.

Decision making and forecasting throughout the year was challenging. It was unclear how long Covid-19 restrictions would last and there was uncertainty over the extent and nature of government and other support.

During the year an organisational restructure and redundancy programme was implemented. This followed several years of increased staff costs on several projects and a deficit on the Older Persons Community Support Service contract funding. The new structure introduced two senior managers, one to oversee regulated services and those delivered in older people's own homes; the other to oversee services delivered in the community.

We benefited from government schemes including furlough, for staff working on suspended services and in our shops, the Business Rate Grants scheme for our leasehold properties and Covid-19 emergency charity funding.

Our end of year position reflects these one-off emergency payments, which assisted our finances and enabled operations to continue during a period of significant challenge.

Reserves Policy

The trustee board examines the reserves of the charity and agrees annually the reserves required to support the continuing operations and development of the charity. In previous years the policy was to maintain a level of free reserves to cover 3-6 months of organisation expenditure.

Current free reserves stand at £526,685 (2020: £138,304), which is approximately 4 months of organisational expenditure in 2021.

Given the current uncertain operating environment, the fact the charity has no endowment and is dependent on fluctuating income streams, the board aims for free reserves at a minimum level of 4 months of normal organisational expenditure. This provides resilience to risks identified in the organisational risk register, and to interruptions to income, for example, at the end of contract periods.

The trustees also have a goal of building up designated reserves to fund other initiatives such as organisational development.

AGE CONCERN YORK

REPORT OF THE BOARD OF TRUSTEES

PLANS FOR FUTURE PERIODS

Priorities for the next three years

The three key priorities for the organisation identified in last year's report remain:

- Securing our financial sustainability
- Securing and developing our services
- Increasing our fundraising and income generation capability

The Covid-19 pandemic has caused serious interruption to normal operations. Our priority will be to reopen face-to-face delivery of services where these have been suspended and resume home visits where required. We will also seek to rebuild volumes for services where the numbers of users have declined.

The sale of 68-70 Walmgate was completed in December 2021. This building housed a charity shop and the Charity's head office. Over the past decade trustees had regularly considered the operational challenges of using the building and have deemed it unfit for providing services for older people. This is because the building is inaccessible for people with limited mobility and the listed status of the building means adaptations cannot be made. The shop has been replaced by leasing a city centre retail unit on Fossgate and the head office moved to leased office accommodation at St Edmund's House, Margaret Street, York.

Work will continue to develop the Bridge the Gap, Feather Duster and Will Writing and Power of Attorney services. Additionally, a fundraising strategy will be developed to increase donations received by the organisation.

Securing a new Older Peoples' Community Services contract beyond 2022 will be a priority for the organisation. Age UK York will work to develop a proposal for a new contract adopting an approach of designing services which build on the strengths of older people in the city and can be offered by the organisation on a financially sustainable basis.

AGE CONCERN YORK

REPORT OF THE BOARD OF TRUSTEES

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name: Age Concern York
Known name: Age UK York
Charity number: 1118346
Company number: 6006449 (A private company limited by guarantee)

REGISTERED ADDRESS
St Edmund's House
Margaret Street
York
YO10 4UX

BOARD OF TRUSTEES

Members:

Dr Helen Vos	(Until 20 October 2020)
Dr Rosemary Suttill	(Chair)
Mr Howard Widdall	(Vice Chair)
Mr Colin Packer	(Treasurer)
Mr Paul Vittles	
Ms Jennifer Collieson	
Mr Sebastian Betts	(Appointed 20 October 2020, resigned 5 July 2021)

Other Key Management Personnel:

Company Secretary and Chief Executive Officer:	Mrs Jennifer Allott	(Until 5 November 2021)
Interim Chief Executive Officers:	Mrs Valerie Bowden	(From 5 November 2021)
	Mrs Jo Bell	(From 5 November 2021)
Finance and Administration Manager	Mrs Jan Hunter	(Until 31 January 2021)
Interim Finance Director:	Mrs Valerie Bowden	(From 1 February 2021)
Additional Senior Managers:	Miss Jane Morris	(Until 6 August 2021)
	Miss Melanie Potts	(From 1 January 2021)

Bankers:	Co-operative Bank Olympic House 6 Olympic Court Montford Street Salford M5 2QP	HSBC Bank plc Harry Weston Road Binley Coventry CV3 2SH
	Santander Business Banking Bridle Road Bootle Merseyside L30 4GB	Cambridge & Counties Bank Limited Charwood Court New Walk Leicester LE1 6TE

Auditors:

JWPCreers LLP
Genesis 5
Church Lane
Heslington
York YO10 5DQ

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REPORT OF THE BOARD OF TRUSTEES

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Age UK York is the known name of Age Concern York which was incorporated as a company limited by guarantee and with no share capital on 22 November 2006 (company number 6006449). The company was registered as a charity with the Charity Commission on 13 March 2007 (charity number 1118346). The company took over the activities of the unincorporated charity with the same name which was registered in 1971. It is governed by its Memorandum and Articles of Association dated 3 October 2013. The activities of the charity are carried out solely for the public benefit.

Trustees and Organisational Structure

The members of the Board of Trustees are the Trustees of the charity and are also the directors of the company for company law purposes. The election of the Chair and member of the board takes place at the Annual General Meeting at least once every three years. The board has powers to fill casual vacancies and to co-opt members ahead of election at the AGM. The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties.

Organisation

The Board of Trustees administers the charity and meets every two months. A Finance and Risk Sub-Committee and a Buildings Sub-Committee are in operation. A Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity.

Risk Management

The Trustees actively review, on a regular basis, the major risks which the charity faces and believe that their oversight of the controls over key financial systems will provide resilience in the event of adverse conditions. The Trustees have also examined other operational and business risks and confirm that they have established systems to mitigate the significant risks.

AGE CONCERN YORK

REPORT OF THE BOARD OF TRUSTEES

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of Age Concern York for the purpose 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).

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 the group, and of the income and expenditure, of the charitable company and group for that year. In preparing the 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 2019 (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 and group will continue in operation.

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


Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our Report to Trustees':

- There is no relevant audit information, of which the charitable group's auditor is aware; 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 auditor is aware of that information.

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

Approved by the Board of Trustees on 6/1/22 and signed on their behalf by:


.....
R J SUTTILL

AGE CONCERN YORK
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES
YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Age Concern York (the parent charitable company) and its subsidiary (the group) for the year ended 31 March 2021 which comprise the Statement Financial Activities (incorporating an Income and Expenditure Account), Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's 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 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 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 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.

AGE CONCERN YORK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES

YEAR ENDED 31 MARCH 2021

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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate 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; 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 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 9, 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.

AGE CONCERN YORK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES

YEAR ENDED 31 MARCH 2021

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 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

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

Our approach was as follows:

- During our planning process we gained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant of them, which are directly relevant to specific assertions in the financial statements, are those that relate to the reporting framework (FRS102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK;
- We gained an understanding of how the charitable company is complying with these frameworks by making enquiries of directors, key management and if necessary, advisors responsible for legal and compliance matters. We observed key controls and made appropriate enquiries following our review of contracts, interim financial data, board minutes and reports provided to the directors;
- We independently assessed the susceptibility of the company's financial statements to material misstatement, including how fraud or error might occur by meeting with directors and senior management with the skills and experience necessary to determine the risk factors which they believe expose the company to susceptibility to fraud and error. We also considered the impact of any business targets, the personal financial circumstances of management and staff to create a driver for fraud. We considered the culture and controls that the charitable company has established to address the risks identified and evaluated the effectiveness of processes and procedures to prevent and detect fraud, and how senior management monitors those processes and controls. Where the risk was considered to be higher, we designed then performed audit procedures to address each identified fraud risk. These procedures included, but were not restricted to, testing large and unusual items, journals, and transactions with high estimation uncertainty. These tests were designed to provide reasonable assurance that the financial statements were free from fraud and error; and
- Based on our audit plan and understanding of the risks that specifically affect the company we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Our procedures involved substantive testing of transactions and appropriate controls, with a focus on transactions in the books of prime entry that have characteristics that may indicate fraud or error. We looked for unusual patterns, large or unusual transactions, weaknesses in the payments system and new supplier transactions based on our understanding of the business; enquiries of directors and management and the results from previous audit testing; and focused testing, on specific complex areas based on risk. In addition, we completed procedures to conclude on the other information and disclosures in the directors' report and accounts with the requirements of the relevant accounting standards and UK legislation.

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.

AGE CONCERN YORK

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES

YEAR ENDED 31 MARCH 2021

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

Use of our report

This report is made solely to the 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 and its trustees those matters we are required to state to them in an auditor's report 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.



Nigel Clernit ACA FCCA (Senior Statutory Auditor)
For and on behalf of JWPCreers LLP Statutory Auditor

JWPCreers LLP
Genesis 5
Heslington
York
YO10 5DQ

.....7/1/.....2022

AGE CONCERN YORK

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds year ended 31.03.2021 £	Total funds year ended 31.03.2020 £
Income						
Donations and legacies	2	309,595	6,075	36,715	352,385	235,560
Charitable activities	3	930,335	-	285,538	1,215,873	1,092,208
Other trading activities						
Shop income	2	253,523	-	-	253,523	315,927
Trading subsidiary		-	-	-	-	-
Other income	2	1,305	-	-	1,305	26,493
Investments	2	271	-	-	271	1,703
Other income		-	-	-	-	505
Total income		1,495,029	6,075	322,253	1,823,357	1,672,396
Expenditure						
Raising funds						
Fund raising and publicity		599	-	-	599	3,169
Shop expenses		235,561	-	-	235,561	282,441
Trading subsidiary		693	-	-	693	402
Charitable activities	4	1,047,920	-	302,694	1,350,614	1,344,971
Total expenditure		1,284,773	-	302,694	1,587,467	1,630,983
Net income/(expenditure)	8	210,256	6,075	19,559	235,890	41,413
Transfers between funds		139,504	-	(139,504)	-	-
Net movement in funds		349,760	6,075	(119,945)	235,890	41,413
Reconciliation of funds:						
Total funds brought forward		375,322	155,540	185,158	716,020	674,607
Total funds carried forward		725,082	161,615	65,213	951,910	716,020

Of the above results £1,823,357 (2020: £1,672,396) was derived from continuing activities, £nil (2020: £nil) of the trading subsidiary income was from discontinuing activities. All gains and losses recognised in the year are included above. The surplus for the year for Companies Act purposes comprises the net income for the year of £235,890 (2020: £41,413).

AGE CONCERN YORK
(Company Number 6006449)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2021

	Notes	Unrestricted and Designated £	Restricted £	2021 Total £	2020 Total £
FIXED ASSETS					
Tangible assets	9	187,908	-	187,908	201,430
CURRENT ASSETS					
Debtors	10	274,486	-	274,486	175,773
Cash at bank and in hand		471,136	65,213	536,349	382,243
		<u>745,622</u>	<u>65,213</u>	<u>810,835</u>	<u>558,016</u>
CREDITORS: amounts falling due within one year	11	46,833	-	46,833	42,169
		<u>698,789</u>	<u>65,213</u>	<u>764,002</u>	<u>515,847</u>
NET CURRENT ASSETS					
CREDITORS: amounts falling due after one year	12	-	-	-	1,257
		<u>886,697</u>	<u>65,213</u>	<u>951,910</u>	<u>716,020</u>
TOTAL NET ASSETS					
		<u>886,697</u>	<u>65,213</u>	<u>951,910</u>	<u>716,020</u>
THE FUNDS OF THE CHARITY					
Unrestricted					
General	14	720,343	-	720,343	369,890
Designated	14				
Building fund		148,251	-	148,251	148,251
Building repair fund		13,364	-	13,364	7,289
Non-charitable trading funds	14	4,739	-	4,739	5,432
		<u>886,697</u>	<u>-</u>	<u>886,697</u>	<u>530,862</u>
Restricted	13	-	65,213	65,213	185,158
		<u>886,697</u>	<u>65,213</u>	<u>951,910</u>	<u>716,020</u>
TOTAL CHARITY FUNDS					
		<u>886,697</u>	<u>65,213</u>	<u>951,910</u>	<u>716,020</u>

The trustees have prepared group accounts in accordance with section 399 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These financial statements are prepared in accordance with the provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts by the Companies Act 2006 and are for circulation to members of the company.

Approved by the Board of Trustees on 6/1/22 and signed on their behalf by:

R J SUTTILL

C E J PACKER

AGE CONCERN YORK
(Company Number 6006449)

BALANCE SHEET AT 31 MARCH 2021


	Notes	Unrestricted and designated £	Restricted £	2021 Total £	2020 Total £
FIXED ASSETS					
Tangible assets	9	187,908	-	187,908	201,430
Investments	6	1	-	1	1
CURRENT ASSETS					
Debtors	10	324,286	-	324,286	225,236
Cash at bank and in hand		416,596	65,213	481,809	327,011
		<u>740,882</u>	<u>65,213</u>	<u>806,095</u>	<u>552,247</u>
CREDITORS: amounts falling due within one year	11	46,833	-	46,833	41,833
		<u>694,049</u>	<u>65,213</u>	<u>759,262</u>	<u>510,414</u>
NET CURRENT ASSETS					
CREDITORS: amounts falling due after one year	12	-	-	-	1,257
		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,257</u>
TOTAL NET ASSETS		<u>881,958</u>	<u>65,213</u>	<u>947,171</u>	<u>710,588</u>
THE FUNDS OF THE CHARITY					
Unrestricted					
General	14	720,343	-	720,343	369,890
Designated	14				
Building fund		148,251	-	148,251	148,251
Building repair fund		13,364	-	13,364	7,289
		<u>881,958</u>	<u>-</u>	<u>881,958</u>	<u>525,430</u>
Restricted	13	-	65,213	65,213	185,158
		<u>-</u>	<u>65,213</u>	<u>65,213</u>	<u>185,158</u>
TOTAL CHARITY FUNDS		<u>881,958</u>	<u>65,213</u>	<u>947,171</u>	<u>710,588</u>

The trustees have prepared group accounts in accordance with section 399 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These financial statements are prepared in accordance with the provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts by the Companies Act 2006 and are for circulation to members of the company.

Approved by the Board of Trustees on 6/1/22 and signed on their behalf by:


R J SUTTILL


C E J PACKER

AGE CONCERN YORK

CASH FLOW STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Cash flows from operating activities:					
Net cash (used in)/provided by operating activities	1	153,835	154,527	(14,956)	7,908
Cash flows from investing activities					
Dividends, interest and rents from investments		271	271	1,703	1,703
Proceeds from sale of property, plant and equipment		-	-	1,000	1,000
Purchase of property, plant and equipment		-	-	(34,048)	(34,048)
Change in cash and cash equivalents in the year		154,106	154,798	(46,301)	(23,437)
Cash and cash equivalents at 1 April 2020		382,243	327,011	428,544	350,448
Cash and cash equivalents at 31 March 2021	2	536,349	481,809	382,243	327,011

NOTES TO THE CASH FLOW STATEMENTS

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Net movement in funds	235,890	236,583	41,413	41,815
Adjustments for:				
Depreciation charges	12,217	12,217	16,775	16,775
Dividends, interest and rents from investments	(271)	(271)	(1,703)	(1,703)
(Profit)/loss on disposal of fixed assets	1,305	1,305	(505)	(505)
(Increase)/decrease in debtors	(98,713)	(99,050)	(72,525)	(50,061)
Increase/(decrease) in creditors	3,407	3,743	1,589	1,587
Net cash (used in)/provided by operating activities	153,835	154,527	(14,956)	7,908

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Cash in hand	536,349	481,809	382,243	327,011
	536,349	481,809	382,243	327,011

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation

Age Concern York is a private company limited by guarantee and is registered in England and Wales. The charity's registered office is as stated on the Report of the Board of Trustees.

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 Standards applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Age Concern York meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

Going concern

These accounts have been prepared as a going concern with due regard to Covid-19 (see the trustees' report) as future funding has been secured.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Age Concern York Enterprises Limited on a line-by-line basis. A separate Statement of Financial Activities, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The gross income of the charity for the year was £1,823,357 (2020: £1,672,396) and the result of the charity for the year was net income of £236,583 (2020: £41,815).

Fund accounting

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

Designated funds are unrestricted funds set aside by the Board of Trustees for particular purposes.

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Income

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts donated for resale are included as income when they are sold. Where a funder specifies that income must be used in future accounting years it is carried forward as deferred income.

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

1. ACCOUNTING POLICIES continued

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is allocated to the particular activity where the cost relates directly to that activity.

Those costs that are not directly attributable to one specific activity are apportioned and allocated on a percentage basis. This allocation is consistent with previous years.

Raising funds are those costs incurred in attracting donations and legacies and trading activities that raise funds.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Irrecoverable VAT is charged to the general fund.

Capitalisation and depreciation of tangible fixed assets

No depreciation has been charged on freehold property because the life of the property is considered to be so long and the residual values to be so high that there is no significant annual depreciation. An annual review is made to establish any permanent diminution in the value of the property.

Expenditure on fixed assets costing more than £500 is capitalised.

Leasehold improvements are depreciated over the term of the lease.

Other fixed assets are depreciated over their estimated useful lives at a rate of 25% on the reducing balance or straight-line basis.

Pension costs

Age Concern York contributes to defined contribution pension schemes including individual personal pensions. The assets of the schemes are held separately from those of the charity. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year.

Redundancy costs

Redundancy costs are recognised as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

2. INCOME

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds year ended 31.03.2021 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds year ended 31.03.2020 £
Donations and legacies								
Donations	22,538	-	36,715	59,253	21,878	-	38,108	59,986
Grants and contracts	25,064	-	-	25,064	28,446	-	-	28,446
Furlough scheme grant	146,578	-	-	146,578	-	-	307	307
Legacies	115,415	6,075	-	121,490	139,532	7,289	-	146,821
	<u>309,595</u>	<u>6,075</u>	<u>36,715</u>	<u>352,385</u>	<u>189,856</u>	<u>7,289</u>	<u>38,415</u>	<u>235,560</u>
Other trading activities								
Shop income	116,944	-	-	116,944	315,927	-	-	315,927
Retail Grants	136,579	-	-	136,579	-	-	-	-
	<u>253,523</u>	<u>-</u>	<u>-</u>	<u>253,523</u>	<u>315,927</u>	<u>-</u>	<u>-</u>	<u>315,927</u>
Trading subsidiary	-	-	-	-	-	-	-	-
Fundraising	1,305	-	-	1,305	6,821	-	-	6,821
Gift aid	-	-	-	-	19,672	-	-	19,672
	<u>254,828</u>	<u>-</u>	<u>-</u>	<u>254,828</u>	<u>342,420</u>	<u>-</u>	<u>-</u>	<u>342,420</u>
Investment income								
Interest receivable	271	-	-	271	1,703	-	-	1,703
Other income								
Profit on sale of fixed assets	-	-	-	-	505	-	-	505

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds year ended 31.03.2021 £	Unrestricted Funds £	Restricted Funds £	Total funds year ended 31.03.2020 £
Income was received for:						
Core	24,176	5,742	29,918	6,472	-	6,472
Outings and Holidays	-	-	-	-	10,228	10,228
Hospital Services						
and Escorted Transport	158,511	124,315	282,826	-	214,825	214,825
Benefits Advice	-	20,000	20,000	-	440	440
HSD	288	-	288	-	4,002	4,002
Transport	2,891	-	2,891	41,302	-	41,302
Keep Your Pet	-	8,000	8,000	-	11,902	11,902
Feather Duster	69,682	-	69,682	140,941	-	140,941
Home Shopping	14,211	3,480	17,691	9,950	-	9,950
Bridge the Gap	362,324	12,394	374,718	-	225,662	225,662
Nail cutting	-	-	-	5,996	-	5,996
Wills & P of A	13,755	-	13,755	31,459	-	31,459
OPCSS	284,497	108,607	393,104	-	389,029	389,029
Out and About	-	3,000	3,000	-	-	-
	<u>930,335</u>	<u>285,538</u>	<u>1,215,873</u>	<u>236,120</u>	<u>856,088</u>	<u>1,092,208</u>

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

4. CHARITABLE ACTIVITIES

	Note	Direct cost of activities £	Support costs £	Total funds year ended 31.03.2021 £	Total funds year ended 31.03.2020 £
Expenditure on projects comprised:					
Core		106,520	-	106,520	112,921
Outings and Holidays		923	250	1,173	11,040
Hospital Services and Escorted Transport		204,826	25,622	230,448	162,966
Benefits Advice		-	-	-	962
HSD		2,519	153	2,672	10,284
Transport		451	2,440	2,891	43,258
Keep Your Pet		22,584	2,494	25,078	27,305
Feather Duster		101,742	9,021	110,763	133,551
Home Shopping		27,160	2,130	29,290	23,468
Bridge the Gap		323,838	35,193	359,031	233,360
Minibus Grant		-	-	-	9,047
Twilight		-	-	-	5,954
Governance costs	5	8,365	-	8,365	11,843
Nail cutting		538	-	538	13,210
Wills & P of A		11,137	2,163	13,300	18,087
OPCSS		411,469	49,076	460,545	527,715
		<u>1,222,072</u>	<u>128,542</u>	<u>1,350,614</u>	<u>1,344,971</u>

5. GOVERNANCE COSTS

	Direct cost of activities £	Total funds year ended 31.03.2021 £	Total funds year ended 31.03.2020 £
AGM costs	-	-	1,068
Audit and accountancy fees	8,365	8,365	10,775
	<u>8,365</u>	<u>8,365</u>	<u>11,843</u>

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

6. TRADING SUBSIDIARY

The wholly owned trading subsidiary, Age Concern York Enterprises Limited (company number 04684417), which is incorporated in the United Kingdom, pays profits to the charity by gift aid. Age Concern York Enterprises Limited provides financial products and other services. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the trading results is shown below:

Summary profit and loss account	Continuing Operations £	Discontinued Operations £	2021 £	2020 £
Turnover	-	-	-	-
Cost of sales and administrative expenses	(693)	-	(693)	(402)
Net (loss) before taxation	(693)	-	(693)	(402)
Amount gifted to the charity	-	-	-	-
Retained in subsidiary	(693)	-	(693)	(402)

The assets and liabilities of the subsidiary were:

Current assets	54,539	55,232
Creditors: amounts falling due within one year	(49,800)	(49,800)
Creditors: amounts due after one year	-	-
Total net assets	4,739	5,432
Aggregate share capital and reserves	4,739	5,432

7. STAFF COSTS

The average monthly head count was 118 staff (2020: 120) and the average monthly number of full-time equivalent employees during the year were as follows:

2021	2020
45	45

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

7. STAFF COSTS - continued

	2021 £	2020 £
Salaries	1,168,055	1,145,178
Social Security costs	62,964	53,038
Pension contributions	19,470	18,204
Settlement costs	-	24,000
Redundancy costs	37,956	-
	<u>1,288,445</u>	<u>1,240,420</u>

No employees were paid in excess of £60,000 in the year. (2020: One employee was paid in excess of £60,000 but no more than £70,000).

The key management personnel comprised of the Trustees, Chief Executive Officer and the senior management team. The total paid to key management personnel during the year was £86,850 (2020: £142,927).

8. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:	2021 £	2020 £
Auditor's remuneration- as auditors	6,675	6,525
- other services	1,690	4,250
Operating lease costs - land and buildings	50,500	51,291
Depreciation	12,217	16,775
(Profit) / loss on disposal of fixed assets	1,305	(505)
	<u></u>	<u></u>

9. TANGIBLE FIXED ASSETS

GROUP	Freehold Property £	Leasehold improvement £	Office equipment £	Motor vehicles £	Total £
COST OR VALUATION					
At 1 April 2020	148,251	16,373	68,790	96,821	330,235
Additions	-	-	-	-	-
Disposals	-	-	(68,790)	(1,500)	(70,290)
	<u>148,251</u>	<u>16,373</u>	<u>-</u>	<u>95,321</u>	<u>259,945</u>
At 31 March 2021	148,251	16,373	-	95,321	259,945
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
DEPRECIATION					
At 1 April 2020	-	11,372	67,050	50,383	128,805
Charge for year	-	167	435	11,615	12,217
Disposals	-	-	(67,485)	(1,500)	(68,985)
	<u>-</u>	<u>11,539</u>	<u>-</u>	<u>60,498</u>	<u>72,037</u>
At 31 March 2021	-	11,539	-	60,498	72,037
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Net book value at 31 March 2021	148,251	4,834	-	34,823	187,908
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Net book value at 31 March 2020	148,251	5,001	1,740	46,438	201,430
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

9. TANGIBLE FIXED ASSETS - continued

CHARITY	Freehold Property £	Leasehold improvement £	Office equipment £	Motor vehicles £	Total £
COST OR VALUATION					
At 1 April 2020	148,251	16,373	68,790	96,821	330,235
Additions	-	-	-	-	-
Disposals	-	-	(68,790)	(1,500)	(70,290)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	148,251	16,373	-	95,321	259,945
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION					
At 1 April 2020	-	11,372	67,050	50,383	128,805
Charge for year	-	167	435	11,615	12,217
Disposals	-	-	(67,485)	(1,500)	(68,985)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	-	11,539	-	60,498	72,037
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 31 March 2021	148,251	4,834	-	34,823	187,908
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 31 March 2020	148,251	5,001	1,740	46,438	201,430
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Freehold property – Group and Charity

Freehold property includes a valuation made in 1997 of the property by R J Agar, Surveyors. The value of the property at cost is £70,321.

10. DEBTORS	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
Trade debtors	90,815	90,815	27,813	27,813
VAT	1,855	1,855	2,076	2,076
Prepayments	7,928	7,928	9,456	9,456
Accrued income	159,461	159,461	136,428	136,428
Other Debtors	14,427	14,427	-	-
Amount due from subsidiary undertaking	-	49,800	-	49,463
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	274,486	324,286	175,773	225,236
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

11. CREDITORS DUE WITHIN ONE YEAR		2021	2021	2020	2020
		Group	Charity	Group	Charity
		£	£	£	£
Trade creditors		6,957	6,957	10,993	10,993
Other creditors		7,765	7,765	12,822	12,822
Accruals		17,230	17,230	2,561	2,225
Taxation and Social Security		14,881	14,881	15,793	15,793
		<hr/>	<hr/>	<hr/>	<hr/>
		46,833	46,833	42,169	41,833
		<hr/>	<hr/>	<hr/>	<hr/>
12. CREDITORS DUE AFTER ONE YEAR		2021	2021	2020	2020
		Group	Charity	Group	Charity
		£	£	£	£
Other creditors		-	-	1,257	1,257
		<hr/>	<hr/>	<hr/>	<hr/>
		-	-	1,257	1,257
		<hr/>	<hr/>	<hr/>	<hr/>
13. RESTRICTED FUNDS					
	At	Income	Expenditure	Transfer	At
	01.04.2020	£	£	£	31.03.2021
	£	£	£	£	£
Core	-	25,742	(25,742)	-	-
Day Centres	55,284	103,836	(103,836)	(55,284)	-
In Safe Hands Services	59,219	8,396	(8,396)	(59,219)	-
Hospital and Community Support Services	44,282	181,376	(161,817)	-	63,841
Good Neighbours	-	63	(63)	-	-
Minibus grants	26,373	-	-	(25,001)	1,372
Advice and Information and Signposting	-	2,840	(2,840)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	185,158	322,253	(302,694)	(139,504)	65,213
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

13. RESTRICTED FUNDS - continued

RESTRICTED FUNDS (comparison)

	At 01.04.2019 £	Income £	Expenditure £	Transfer £	At 31.03.2020 £
Outings and Holidays	-	10,228	(11,040)	812	-
Day Centres	59,068	170,783	(174,567)	-	55,284
HSD	1,895	4,021	(10,284)	4,368	-
In Safe Hands Services	43,758	126,524	(111,063)	-	59,219
Hospital and Community Support Services	7,982	470,419	(442,811)	8,692	44,282
Twilight	5,954	-	(5,954)	-	-
Benefits Advice	-	440	(962)	522	-
Good Neighbours	-	20,578	(25,781)	5,203	-
Minibus grants	420	35,000	(9,047)	-	26,373
Advice and Information and Signposting	-	56,203	(71,311)	15,108	-
Furlough scheme	-	307	-	(307)	-
	<u>119,077</u>	<u>894,503</u>	<u>(862,820)</u>	<u>34,398</u>	<u>185,158</u>

Outings and Holidays - provides support towards the funding of holidays for the aged. This did not occur this year due to the pandemic.

HSD – Previously known as practical Services - provides services in terms of home security, practical services and a handy person assistance scheme.

The Older Person's Community Service (OPCSS) is a contracted scheme with City of York Council to ensure Age UK York provides an overall service to the older community. The majority of the contract is classified as being unrestricted, there are some restricted funds brought forward. The contract is to provide the following:

Day Centres - provides funds for social and entertainment activities.

In Safe Hands Services - provides various caring services including specialist support for carers of people with Alzheimer's and carers to support people newly discharged from hospital and offers short breaks to carers of older people.

Advice and Information and Signposting - provides support to all older people with any information enquiries.

Good Neighbours - (formerly Community Befriending Support Services) - provides a befriending support for older people who are living independently in their own homes and to some people who live in residential or nursing homes.

Hospital and Community Support Services (including escorted transport) - gives short term practical and emotional support for older people who are returning home from hospital. This includes Bridge the Gap, Home from Hospital, Keep Your Pet, Net Neighbours and Hospital Aftercare service.

Benefits Advice - provides benefits advice for the older people to ensure they are receiving all they are entitled to.

Minibus fund – various grants and donations towards the purchase of minibuses.

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

14. UNRESTRICTED FUNDS

	At 01.04.2020 £	Income £	Expenditure £	Transfer £	At 31.03.2021 £
Designated fund					
Building fund	148,251	-	-	-	148,251
Building repair fund	7,289	6,075	-	-	13,364
	<u>155,540</u>	<u>6,075</u>	<u>-</u>	<u>-</u>	<u>161,615</u>
Unrestricted funds					
General	369,890	1,495,029	(1,284,080)	139,504	720,343
Non-charitable trading funds	5,432	-	(693)	-	4,739
	<u>375,322</u>	<u>1,495,029</u>	<u>(1,284,773)</u>	<u>139,504</u>	<u>725,082</u>
 (Comparison)					
	At 01.04.2019 £	Income £	Expenditure £	Transfer £	At 31.03.2020 £
Designated fund					
Building fund	148,251	-	-	-	148,251
Building repair fund	-	7,289	-	-	7,289
	<u>148,251</u>	<u>7,289</u>	<u>-</u>	<u>-</u>	<u>155,540</u>
Unrestricted funds					
General	401,445	770,604	(767,761)	(34,398)	369,890
Non-charitable trading funds	5,834	-	(402)	-	5,432
	<u>407,279</u>	<u>770,604</u>	<u>(768,163)</u>	<u>(34,398)</u>	<u>375,322</u>

Building fund represents the value of freehold property.

Building repair fund is set aside for building repairs.

Non-charitable trading funds are retained profits held in Age Concern York Enterprises Limited.

Transfers between restricted and unrestricted funds represent the transfer of unrestricted funds to meet expenditure in restricted funds in excess of funding otherwise available and the transfer of balances from restricted funds where funding conditions have been met.

AGE CONCERN YORK

NOTES TO THE CONSOLIDATED ACCOUNTS - 31 MARCH 2021

15. VOLUNTARY HELP AND DONATIONS IN KIND

The Board of Trustees recognises the significant contribution made by volunteers, who give freely of their time. In addition, we receive donations in kind which are sold to raise funds for the people we help.

16. TRUSTEES REMUNERATION AND EXPENSES

No trustees nor any persons connected with them received any remuneration for their services to the charity.

During the period £639 (2020: £395) was paid to one (2020: one) trustee to reimburse them for travelling, subsistence and other sundry expenses incurred on behalf of the charity.

17. RELATED PARTY TRANSACTIONS

During Gareth Wigdahl's time as a trustee in the year rent of £nil (2020: £14,167) was paid for the shop in Haxby. Gareth Wigdahl has a controlling interest in the company that owns the Haxby premises.

18. PENSIONS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an unrestricted expense in the year was £16,803 (2020: £7,820) and recognised as a restricted expense was £2,667 (2020: £10,397).

19. OTHER FINANCIAL COMMITMENTS

At 31 March 2021 the company had total commitments under non-cancellable operating leases:

	2021 £	2020 £
Operating leases which expire:		
Land and buildings		
Within one year	38,750	50,500
Within two to five years	85,500	107,250
Over five years	29,750	46,750
	<hr/>	<hr/>
	154,000	204,500
	<hr/>	<hr/>

20. FUNDS RECEIVED AS AGENTS

The charity received the following grants as agents for other parties:

	Opening balance £	Income £	Grants paid £	Closing balance at 31 March 2021 £
Alzheimers	-	23,432	(23,432)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	23,432	(23,432)	-
	<hr/>	<hr/>	<hr/>	<hr/>

Income is received as part of the main contract to pass to these charities with March's payable cleared in March. At 31 March 2021 £nil was held with Age Concern York's bank account.