

**Company Number: 06006449**  
**Charity Number: 1118346**

**Age UK York**

**(a Company Limited by Guarantee)**

**Trustees' Report and Financial Statements**

**for the Year Ended 31 March 2023**

# Age UK York

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# Age UK York

## Charity Information

### Company Number

06006449

### Charity Number

1118346

### Registered Office

St Edmund's House  
Margaret Street  
York  
YO10 4UX

### Trustees

|                     |                            |
|---------------------|----------------------------|
| Dr Rosemary Suttill | (Resigned 1 February 2023) |
| Howard Widdall      | (Chair)                    |
| Colin Packer        | (Treasurer)                |
| Paul Vittles        |                            |
| Jennifer Collieson  |                            |
| Christopher Jackson |                            |
| Penney Mayall       | (Resigned 14 August 2022)  |

### Company Secretary and Chief Executive Officer

|              |                          |
|--------------|--------------------------|
| Simon Holmes | (Appointed 4 April 2022) |
|--------------|--------------------------|

### Interim Joint Chief Executive Officers

|                |                         |
|----------------|-------------------------|
| Jo Bell        | (Resigned 7 April 2022) |
| Valerie Bowden | (Resigned 7 April 2022) |

### Key Management Personnel

|                  |  |
|------------------|--|
| Sloan Richardson | Finance Manager (Appointed 1 June 2022 Resigned 31 March 2023) |
| Valerie Bowden   | Interim Finance Manager (Resigned 31 May 2022)                 |
| Andy Waites      | Head of Community Services                                     |
| Rebecca Hall     | HR Manager   |
| Marie Hawes      | Head of Care Services  |

### Bankers

|   |   |
|---|---|
| Co-operative Bank<br>Olympic House<br>6 Olympic Court<br>Montford Street<br>Salford<br>M5 2QP | HSBC Bank plc<br>Harry Weston Road<br>Binley<br>Coventry<br>CV3 2SH |
|---|---|

|  |   |
|--|---|
| Santander Business Banking<br>Bridle Road<br>Bootle<br>Merseyside<br>L30 4GB | Cambridge & Counties Bank Limited<br>Charwood Court<br>New Walk<br>Leicester<br>LE1 6TE |
|--|---|

### Auditor

Azets Audit Services Limited  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

# Age UK York

## Report of the Board of Trustees for the year ended 31 March 2023

The Age UK York Board of Trustees is pleased to present this annual report and the financial statements for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 (FRS102) (effective 1 January 2019).

The Trustees have paid due regard to the requirements to act for the public benefit and are fully satisfied that the activities of the Charity meet all of the Charity Commission's guidance on public benefit on exercising their powers or duties and in planning future activities.

The charity information page forms part of this report.

### OBJECTIVES AND ACTIVITIES

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."

#### Who we are

For over 50 years, Age UK York has existed as a local not for profit charity to support older people in York and the surrounding area and continues to evolve to meet need. The current work, focus and commitment of Age UK York is underpinned by our vision, mission and strategic aims, which are:

#### 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 Aims

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.



# Age UK York

## Report of the Board of Trustees for the year ended 31 March 2023

### OBJECTIVES AND ACTIVITIES (continued)

To help realise our vision and bring to life our mission and aims, Age UK York offers a range of services and support to the older people in the City of York and those around them. Trustees review activities on an annual basis as part of the organisation's strategic review to ensure they continue to align with our strategic aims; and remain relevant to the changing priorities and needs of older people in the City, and to our position as a partner within collective multi-agency arrangements.

#### Review of the year

##### How we performed against our objectives

The year saw increasing need for Age UK York's services and the telling difference made through the work and devotion of our wonderful staff, volunteers and supporters. The needs of older people continued to increase in scale and complexity in York - and indeed the UK as a whole - as we moved forward from the COVID-19 pandemic. New and emerging needs arose from the developing cost of living crisis. Age UK York has continued to adapt and proactively offer a range of relevant services and support extending our reach to try to meet need as effectively as possible, whilst increasing our active involvement with partners towards the collective effort here in York.

A constant is our commitment to put people at the heart of all we do, locally tailoring our support so that we are there where and when needed. As part of our adaptation to local need we revised our operational structure to have a clear focus on Community and Care based activities.

### ACHIEVEMENTS AND PERFORMANCE

#### Community Services

Age UK York proudly deliver a range of self-driven, funded and contract-based community services across York and surrounding area.

The period saw the continued delivery of community services under our contract with the City of York Council (OPCSS), now in its sixth year. Under this contract, and with funding from grants, donations and reserve resources and in some cases under a small fee-based model, we continued to offer the following community services:

#### Information and Advice

Each day older people in York seek support and our team is there to offer help when it is needed most. Our free information and advice service is delivered by a dedicated, compassionate, highly skilled and experienced team of staff, with volunteer support. Together they provide a trusted first point of contact and timely information on a range of issues.

The support includes onward referrals to Age UK York services including our specialist Money and Benefit Service Advisors. Our trained case workers provide initial and ongoing help and advice to those exploring their eligibility for benefits and how to go about claiming them. We support the process of claiming benefit and handle cases to appeals level. The complexity and scale of need has increased significantly during the period due to the cost of living crisis and rising energy prices, during the winter of 2022/23, leaving many older people unable to adequately heat their homes.

The impact the work of our Money and Benefits team has is enormous in helping hundreds of people and enabling benefits totalling over £1.1m to be claimed by local people at a time of considerable, and growing, need. The demand on our service increased by approximately 25% and we invested further to meet this need with the kind support of funders and the use of our reserves.

Calls from, or on behalf of, older people increased by over 20% to our information and advice team. We were also able to assist through a number of much appreciated partnerships which made possible a range of initiatives including Warm Homes, a new partnership with Yorkshire Water and a Scam Prevention and Protection initiative.

# Age UK York

## Report of the Board of Trustees for the year ended 31 March 2023

### ACHIEVEMENTS AND PERFORMANCE (continued)

Our work also includes running outreach sessions in community venues across the city to raise awareness, provide first-line information and signposting, and take referrals for Age UK Services including more detailed advice work. This work extends our reach and provides easier access for people who are most vulnerable, marginalised or isolated and who may not leave their own community.

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

We hold information events on a regular basis at a range of venues, seeking to reach the widest number of older people possible, providing information leaflets and encouraging them to contact our helpline.

#### Befriending

Age UK York's befriending (or Good Neighbours) service reaches a significant number of older people who otherwise would have little, if any, social contact. Many of these people are unable to leave their home without support and may have no one local to support them.

The service is free to those older people receiving it and is delivered through volunteers supporting people across our communities of York. A survey of clients with befrienders during the period garnered a high response rate (over 70%) and found that 92% were very happy with their befriender and 88% were very satisfied with the service. No respondent said they were unhappy or not satisfied. Demand for the service is high and volunteers are recruited on an ongoing basis to support the service with demand that has continued to increase since the end of lockdown restrictions and is forecast to continue growing in the coming year and beyond.

#### Day Clubs

Our Dayclubs are at the heart of our partnership with City of York Council and continue to be very popular with older people, particularly those in their 80s and older. Age UK York offered the service throughout the period including some 200 places each week including those specifically for people living with dementia. In a growing number of instances people report this is their only social contact each week.

Age UK York dayclubs run in venues across the city with thanks to venues including independent living centres, churches and community halls. Transport is provided for people living in outlying villages whilst we are thankful for our wonderful partnership with the Alzheimer's Society and all they give as part of our collective approach to best support those living with dementia in York. During the period, Age UK York was selected by academics from Bristol University to participate in a national research project on dayclubs which included a visit to York with input from City of York Council officers. Findings will be published in the upcoming period and offer Age UK York an opportunity to further learn and enhance our much needed Day Club provision.

#### Keep Your Pet

For many older people in York, their pets are an integral part of their life, and they worry about what would happen to their pet if they became ill at home or taken into hospital. Keep Your Pet provides older and vulnerable owners with short term help and support to care for their pets during difficult times including when they are temporarily unable to look after them.

The service is delivered by volunteers, with staff coordination, and provides free short term support including walking, feeding, vet visits and fostering care. Keep Your Pet celebrated its 10th year during the period and continues to make an important difference always making it more likely that someone will seek timely medical attention confident that their beloved pet is in caring hands whilst they themselves get the care they need.

#### Out and About Service

Age UK York welcomed a new team as we launched the Out and About service during the period. It was created as part of our commitment to addressing the challenges of loneliness and social isolation in a city where, in 2020 over a quarter of residents reported feeling lonely always or some of the time.

# Age UK York

## Report of the Board of Trustees for the year ended 31 March 2023

### ACHIEVEMENTS AND PERFORMANCE (continued)

The approach is intended to provide support to older people in York to help them maintain their independence, make social connections, and directly help to reduce loneliness and increase their happiness. Through kindly provided external funding from partners, the service is free to those using it for the duration of the support of up to 10 to 12 weeks. We are working on evidencing the impact of our support, and the change it has enabled, to strengthen our bids for sustainable funding.

Our team enabled a swift and successful implementation of a service which has quickly become trusted and regularly referred to, and which is integrated within the collective services in York, helping with both prevention and rehabilitation.

The need is sadly continuing to increase but through our other services, and together with our partners, Age UK York remains wholly committed and focussed on supporting older people across our communities in York.

#### Wills and Power of Attorney

In addition to our free advice services, we offer a charged for service providing personal will writing and arrangement of lasting power of attorney. Our provision includes home visits alongside telephone-based information and advice, and we have extended the capacity of this service to meet increasing need.

#### Care Services

Age UK York continues to offer a range of health and care-based services including those provided as part of our valued partnerships with the NHS and City of York Council, together with fee-based activities.

#### Bridge the Gap

We offer domiciliary care both under contract with City of York Council and to private clients. This provides those receiving the service with high quality, short and long term, personal care provision in their own homes. Age UK York is rated as "Good" for all areas of this service by the Care Quality Commission (CQC) and we continue to work with the CQC, our team, partners and those we are here to help, on continuous improvement.

#### Carer Respite Service

The most recent data puts the estimated number of unpaid carers at 5.7 million in the UK or 9% of the population. However, the charity Carers UK research in 2022 estimates this number could be as high as 10.6 million. This challenge is very much in evidence locally in York, with the attendant need for carers to benefit from a chance of respite from their caring responsibilities. Age UK York, in partnership with the City of York Council, aspire to provide this through our Carer Respite Service.

Many people who are living at home with a diagnosis of dementia – a number which continues to increase – are reliant on a family member as a full-time carer, and the need for respite is frequently highlighted as a much needed service that is difficult to find at affordable rates. The reporting period saw the launch of York's collective Dementia Strategy which refers to the need to ensure that there is appropriate support available to enable the carer to have breaks from this role if needed, both on an emergency and planned basis.

Our contract with City of York Council enables Age UK York to offer a subsidised sitting service at prices affordable to all, providing trusted and timely support, often through regular carers, and as such it is in high demand. The service is delivered by qualified care workers supplemented with volunteers who can provide support to those with lower needs. Our team constantly seek new and imaginative ways to make life brighter for them.

**Feather Duster Home Support Service** offers a charged-for home cleaning service for older people, tailored to the individual's needs. The period saw the continued development of this home help based service has been identified through both national and local research as a priority need for older people. In addition to providing practical help at home it is valuable in helping to tackle loneliness and social isolation and flagging areas of need which can be met by other services.

# **Age UK York**

## **Report of the Board of Trustees for the year ended 31 March 2023**

### **ACHIEVEMENTS AND PERFORMANCE (continued)**

#### **Our Home from Hospital service**

Age UK York has been proudly working in partnership with York Hospital for over 30 years. The period saw the continuing delivery of our Home from Hospital service which provides support to an older person in their home following discharge from hospital. This short-term support of up to 6 weeks is vital as our wonderful team works with the individual service user to understand their personal goals and help them to achieve them as part of restoring their independence and confidence.

The service has never been more needed and during the period saw an increase in the number of people helped of 112%. The service is funded through York's Better Care Fund and given its success, made possible by our team and partners at the hospital, we were able to upscale this further through NHS England national funding during winter 22/23. This prioritised York Hospital as part of a national programme and our team were able to assist 160 people during a three-month period. In each case the Age UK York response enabled a patient who was medically fit to return home from hospital safely, making available a precious bed for someone else's care.

Our service was complemented by the introduction of a new assisted discharge service during the winter months through the same national programme. We introduced this new service to meet the need of those people waiting to be taken home from hospital before ongoing support, such as our Home from Hospital service, could commence. Our support workers worked with hospital staff and the patient themselves to make possible a safe and timely discharge so we could transport them home and resettle them. This included making sure their home was safe for them to be there, from checking for any risks of falls to collecting medication and shopping.

The success of this work continued throughout the rest of the reporting period and has secured local funding to maintain the service and meet the continued need of those returning home after being cared for at York Hospital.

Our wider support also includes providing escorted transport under a framework agreement with Yorkshire Ambulance Service (YAS). It is another example of Age UK York working effectively with partners to provide a much-needed service. During the reporting period we renewed our partnership with YAS and extended the breadth of support we deliver.

#### **Our Age UK York Shops**

The role and impact we can have as Age UK York is only possible thanks to all those who kindly support us. Funding is ever vital in enabling our work and this includes our fabulous retail team. We operate four charity shops – a fifth closed towards the end of the previous reporting period – in locations across the city and surrounding area. Every donation received, every purchase made, and every staff and volunteer hour given to these shops makes an important contribution to our work for older people.

All income, net of expenses, goes towards funding our services for older people.

In addition to our shop income, we receive donations and legacies and invite Gift Aid.

#### **Digital Inclusion**

We liaise with the City of York Council and other organisations in the 100% Digital initiative which seeks to provide laptops, tablets and mobile phones to everyone in the City who wishes to get online. More and more services are provided more easily for people who are online. This includes GP services and welfare benefit applications. It is important that no one is excluded because of lack of digital facilities and knowledge.

Age UK York invested further in digital solutions including further equipping our teams working in our local communities. This included our information and advice teams who had access to tablets to support our outreach work and enable people to get even more timely support as well as supporting their own growing understanding and confidence in using digital devices to access further services and support.

# Age UK York

## Report of the Board of Trustees for the year ended 31 March 2023

### ACHIEVEMENTS AND PERFORMANCE (continued)

#### Campaigning and Advocacy

Our second strategic aim states our commitment to actively represent the voices of older people to those policy makers and others whose decisions will affect them. As an independent and local charity, we campaign and advocate for older people and have done so throughout the year.

We raise issues affecting older people with our two MPs, local government, health services and other agencies and charities. We also work to ensure public health and other messages reach older people who use our services. Our work in this period included campaigns on access to care, increased provision to support discharge and care at home, our continued commitment to the York Street Charter and our role as part of the campaign to reverse the ban on blue badge holders in York City Centre.

#### Hardship Fund

Age UK York has introduced a Hardship Fund arrangement so that no one is excluded from receiving our services on a financial basis. The success of our Information and Advice team, and the ethos of our organisation, is that Age UK York is here to support older people in need, and we recognise those most in need are often those most marginalised and financially impacted as was so sadly evident during the COVID pandemic.

#### Fundraising

The charity seeks and receives individual donations to support our work. We strive to achieve the highest fundraising standards and value our supportive funders and donors. We stay up to date with charity regulations, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines and best practice. There were no complaints made during the year.

#### 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 (National)  
City of York Council  
NHS Vale of York CCG  
Yorkshire Ambulance Service  
British Red Cross

Individuals also kindly 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 and Just Giving. Without the generosity of so many people, Age UK York would not be able to deliver the services and provide the help that York's older citizens deserve and need. Thank you.

#### Our Board of Trustees

Thank you to our Board of Trustees for their commitment and undertaking their duties on behalf of the organisation during the year.

The year saw the departure of Penney Mayall and our outgoing Chair, Rosemary Suttill. Thank you to both and a recognition of the contribution of Rosemary who was on the Board for ten years and resigned in February 2023.

Age UK York also welcomed our new Chief Executive Officer, Simon Holmes, who began in April 2022. Simon joined from the British Red Cross and benefited from a period of transition and handover with the two interim CEOs in place between this and the previous reporting period. Simon began a period of review and transformation of a number of aspects of our organisation whilst engaging across our partners and working across our teams to continue and build on our successes and further meet our commitment to support local older people.



# Age UK York

## Report of the Board of Trustees for the year ended 31 March 2023

### FINANCIAL REVIEW

The year has been a very significant one for Age UK York (AUKY). It has been transformative as our new Chief Executive and our team worked together on understanding and addressing our historical financial challenges. Steps have been taken to develop a resilient operating model with the key financial goals of avoiding future losses and investing towards our future plans. Our transformation has been achieved through some great work by the senior team and key partners.

Recent years have seen substantial losses for AUKY and the story has been the same for this reporting period. We acknowledge we have not had our finances under sufficient control in recent years and have been striving for a step change. Every penny has continued to go to support older people and to realise our strategic aims. However, in recent years much of our work has been funded by reserves and is not sustainable long-term.

Significant adverse financial factors over the last year include: the residual impacts of COVID; the developing cost of living crisis; the need to meet our commitments as a Real Living Wage employer; a number of our historic contracts have been found to be on loss-making terms; fee-based services were not covering costs, and legacy income has been much lower than in recent years. All of these have had an adverse impact on our finances.

The transformation we have undertaken includes a decision to return our financial function in-house. The last reporting period notes that we joined a Community Interest Company called CASEwork Services in 2021. Despite best intentions this has not worked and indeed has increased expenditure and reduced financial clarity. In returning to our in-house provision, we have invested, in the latter part of the period, to bring in the right expertise and experience. The goal is to achieve a smooth transition, embed improved processes and ensure the introduction of robust financial governance and standards. Changes to our Board of Trustees and Senior Leadership Team have furthered these changes and our accountability.

Our new Chief Executive Officer also led the introduction of a cost recovery model across our work. Our fee-based services were making losses whilst AUKY also subsidised those services provided under contract by significant amounts. These have all been renegotiated to ensure that AUKY can continue to deliver these vital activities in our communities across York. Further income generation activities are being developed with the confidence our supporters can have in the difference their contribution continues to make to local people.

Our agreed budget for the upcoming 2023/24 period forecasts us to break even whilst continuing to deliver our services.

Thank you to all involved in the range of action and responsibility taken so that Age UK York can continue into the next 50 years and beyond.

During the year total income was £1,654,957 (2022 - £1,617,135) and total expenditure was £1,972,988. The net expenditure for 2023 was £318,031 (2022 - £190,927).

At the balance sheet date, the charity had total funds of £674,870 (2022 - £999,825). The Trustees consider that the financial position of the charity is satisfactory.

### 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 set to maintain a level of free reserves to cover 3-6 months of organisation expenditure.

Free reserves at 31 March 2023 were £583,168 (2022 £910,239), which represents approximately 3.5 months of organisational expenditure which is therefore within the range set by the Trustees.

Given the current uncertain operating environment, the fact the charity has no endowment and is dependent on fluctuating income streams, the Board aims to build reserves to provide 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 UK York

## Report of the Board of Trustees for the year ended 31 March 2023 FUTURE PLANS

### Priorities for the next three years

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

- Creation of our new Age UK York Strategy.
- Securing and developing our services to continue meeting the growing need and tailoring to the circumstances of older people in York.
- Securing our financial sustainability and increasing our income generation capability.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

Age UK York was incorporated as a company limited by guarantee and with no share capital on 22 November 2006 (company number 06006449). 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 2018. 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 least once every three years, at the Annual General Meeting. EGMs may also be held between AGMs for example to elect new Trustees. 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.

New trustees are inducted to inform them of their legal obligations under charity and company law, the governing documents, structures, committees and decision making processes, planning, monitoring and review arrangements and the performance of the charity against its current business plan and financial targets.

#### Organisation

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

#### Pay Policy for Senior Staff

Age UK York is committed to paying salaries across all our colleagues which are fair, competitive with the charity sector locally, and proportionate and equitable to the complexity of each role. We strive to make Age UK York a place people can enjoy to be and are rewarded and recognised in a role of which they can be proud.

In determining the right level of pay the charity does not look to compete with private or public sector salaries but critically ensures that all staff are paid at, or above, the National Living Wage. The Charity during the year increased salaries in line with this.

These arrangements are under regular review including through sector benchmarking and evaluation. This includes the pay of the charity's Chief Executive which was reviewed during the period and benchmarked with similar sized charities in York and North Yorkshire together with other Age UK brand partners in England.

# Age UK York

## Report of the Board of Trustees for the year ended 31 March 2023

### 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.

A dedicated organisational risk register is in place and informed by operational colleagues and underpins the Trustees' process of regular review and informs decisions. The risk register and associated action plan identifies existing and new operational and business risks with appropriate risk rating before and after mitigation, so the Board and organisation's leadership team can identify and reduce these risks.

Specific higher level risks which have been highlighted and managed during the period are:

### Workforce

- Loss of / inability to recruit key staff restricting our ability to maintain delivery of services and manage our finances.
- Ensuring our position as a real living wage employee and financial impact on ensuring the best affordable package to our people.

### Regulatory and Compliance

- Care Quality Commission (CQC) regulated service activity and maintaining the highest standards.
- Compliance with data protection and other regulations.

### Financial

- Risk of permanent impact on fundraising capability.
- Impact of loss of funding on services provided and ongoing viability of Charity.
- Carrying deficits in contractual funding.

### Operational

- Risks of contracts ending and short-term nature of funding arrangements and failure to secure new and ongoing funding.
- Impact of staff availability including retention and recruitment, to maintain services.
- External environment impact including cost of living pressures.
- Increased need for work of Age UK York placing increased demands upon existing infrastructure and capacity beyond what can be resourced.
- Business continuity arrangements and organisational resilience.

### Statement of disclosure to the auditor

The Trustees of the charitable company who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the company's auditor in connection with preparing their report, of which the charitable company's auditor is unaware; and
- they have taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of this information.

### Auditor

The auditor, Azets Audit Services Limited is deemed to be reappointed under section 487(2) of the Companies Act 2006.



# Age UK York

## Report of the Board of Trustees for the year ended 31 March 2023

### Statement of Trustees' responsibilities

Charity 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 charity as at the end of the financial year and of the surplus or deficit of the charity 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 Charities 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 charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small company rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

*Colin Packer*

Colin Packer  
Trustee

Date: 28/09/2023

# Age UK York

## Independent Auditor's Report to the Members and Trustees of Age UK York

### Opinion

We have audited the financial statements of Age UK York for the year ended 31 March 2023, which comprise the statement of financial activities (incorporating an income and expenditure account), balance sheet, statement of cash flows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's 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 annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# Age UK York

## Independent Auditor's Report to the Members and Trustees of Age UK York

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

### Matters on which we are required to report by exception

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

### Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees, who are also the directors of the charity for the purpose 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

# Age UK York

## Independent Auditor's Report to the Members and Trustees of Age UK York

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud. In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

### Use of our report

This report is made solely to the Charity'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 Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Alan Sidebottom*

**Alan Sidebottom**  
**Senior Statutory Auditor**

**For and on behalf Azets Audit Services Limited**  
**Chartered Accountants & Statutory Auditor**

Date: 29/09/2023

Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

## Age UK York

### Statement of Financial Activities for the Year Ended 31 March 2023 (Incorporating an Income and Expenditure Account)

|   | Note | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 | Total Funds<br>2022 |
|---|------|-----------------------|---------------------|---------------------|---------------------|
|   |      | £                     | £                   | £                   | £                   |
| <b>Income:</b>  |      |                       |                     |                     |                     |
| Donations and legacies                                    | 2    | 103,414               | -                   | 103,414             | 216,434             |
| Charitable activities                                     | 3    | 1,129,898             | 73,900              | 1,203,798           | 1,065,504           |
| Other trading activities                                  |      |                       |                     |                     |                     |
| Shop income   | 2    | 337,339               | -                   | 337,339             | 331,916             |
| Investments   | 2    | 3,432                 | -                   | 3,432               | 1,045               |
| Other income  | 2    | 6,974                 | -                   | 6,974               | 2,236               |
| <b>Total income</b>                                       |      | 1,581,057             | 73,900              | 1,654,957           | 1,617,135           |
| <b>Expenditure:</b>                                       |      |                       |                     |                     |                     |
| Raising funds   |      |                       |                     |                     |                     |
| Shop expenses   |      | 278,794               | -                   | 278,794             | 249,417             |
| Charitable activities                                     | 4    | 1,576,625             | 117,569             | 1,694,194           | 1,558,645           |
| <b>Total expenditure</b>                                  |      | 1,855,419             | 117,569             | 1,972,988           | 1,808,062           |
| <b>Net expenditure before<br/>other recognised losses</b> |      | (274,362)             | (43,669)            | (318,031)           | (190,927)           |
| Transfers between funds                                   |      | (12,555)              | 12,555              | -                   | -                   |
| Net investment losses                                     | 8    | (6,924)               | -                   | (6,924)             | -                   |
| Gain on sale of fixed assets                              |      | -                     | -                   | -                   | 243,581             |
| <b>Net movement in funds</b>                              |      | (293,841)             | (31,114)            | (324,955)           | 52,654              |
| Total funds brought forward                               |      | 968,711               | 31,114              | 999,825             | 947,171             |
| <b>Total funds carried forward</b>                        | 13   | 674,870               | -                   | 674,870             | 999,825             |

All income in this and the previous financial year is derived from continuing activities. All gains and losses in the year have been recognised.

The Statement of Financial Activities also complies with the requirements for an Income and Expenditure Account under the Companies Act 2006.

A fully detailed Statement of Financial Activities for the year ended 31 March 2022 is shown in note 18 to the financial statements.

# Age UK York

## Charity Balance Sheet at 31 March 2023

|   | Note | 2023<br>£ | 2022<br>£ |
|---|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible assets                                       | 7    | 63,337    | 30,107    |
| Investments   | 8    | 108,077   | 15,001    |
|   |      | 171,414   | 45,108    |
| <b>Current assets</b>                                 |      |           |           |
| Debtors   | 9    | 188,370   | 311,127   |
| Cash at bank and in hand                              |      | 527,249   | 793,240   |
|   |      | 715,619   | 1,104,367 |
| <b>Creditors: amounts falling due within one year</b> | 10   | (212,163) | (149,650) |
| <b>Net current assets</b>                             |      | 503,456   | 954,717   |
| <b>Total net assets</b>                               |      | 674,870   | 999,825   |
| <b>The funds of the charity</b>                       |      |           |           |
| <b>Unrestricted</b>                                   |      |           |           |
| General   | 12   | 661,506   | 955,347   |
| Designated  |      |           |           |
| Building repair fund                                  | 12   | 13,364    | 13,364    |
|   |      | 674,870   | 968,711   |
| <b>Restricted</b>                                     | 11   | -         | 31,114    |
| <b>Total charity funds</b>                            | 13   | 674,870   | 999,825   |

These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 28/09/2023 and signed on its behalf by:

*Colin Packer*

*Howard Widdall*

Colin Packer  
Trustee

Howard Widdall  
Trustee

The notes on pages 18 to 27 form part of these Financial Statements

**Company number: 06006449**

# Age UK York

## Statement of Cash Flows for the Year Ended 31 March 2023

|   | 2023<br>£        | 2022<br>£      |
|---|------------------|----------------|
| <b>Cash flows from operating activities:</b>        |                  |                |
| Net cash used in operating activities               | (126,233)        | (66,446)       |
| <b>Cash flows from investing activities:</b>        |                  |                |
| Bank interest                                       | 3,432            | 1,045          |
| Proceeds from sale of property, plant and equipment | -                | 391,832        |
| Purchase of tangible fixed assets                   | (43,190)         | -              |
| Purchase of investments                             | (100,000)        | (15,000)       |
| <b>Total cash flows from investing activities</b>   | <b>(139,758)</b> | <b>377,877</b> |
| Change in cash and cash equivalents in the year     | (265,991)        | 311,431        |
| Cash and cash equivalents at 1 April 2022           | 793,240          | 481,809        |
| <b>Cash and cash equivalents at 31 March 2023</b>   | <b>527,249</b>   | <b>793,240</b> |

### Reconciliation of net income to net cash flows from operating activities:

|   | 2023<br>£        | 2022<br>£     |
|---|------------------|---------------|
| <b>Net movement in funds</b>                | <b>(324,955)</b> | <b>52,654</b> |
| Adjustments for:                            |                  |               |
| Depreciation charges                        | 8,320            | 9,550         |
| Bank interest                               | (3,432)          | (1,045)       |
| Loss / (profit) on disposal of fixed assets | 1,640            | (243,581)     |
| Loss in investments                         | 6,924            | -             |
| Decrease in debtors                         | 122,757          | 13,159        |
| Increase in creditors                       | 62,513           | 102,817       |
| Net cash used in by operating activities    | (126,233)        | (66,446)      |

The charity had no debt in the current or previous financial year.



# Age UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1. Accounting Policies

#### **Basis of Preparation**

Age UK York is a charitable company limited by guarantee, incorporated and registered in England and Wales. The charity's registered office is St Edmund's House, Margaret Street, York, YO10 4UX.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Age UK 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. Monetary amounts in these financial statements are rounded to the nearest £1.

#### **Going Concern**

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As discussed further in the reserves policy review included in the Trustees' Report on page 8, the charity has sufficient reserves to meet immediate requirements. Thus, the Trustees have continued to adopt the going concern basis of accounting in preparing the financial statements.

#### **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 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 statement of financial activities ("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.

#### **Government and other grants**

Grants are recognised in the SOFA when the conditions for receipt have been complied with.

#### **Investment Income**

Investment income is accounted for when receivable.

#### **Legacies**

Pecuniary and residuary legacies are recognised when received or if, before receipt, there is sufficient evidence of entitlement to the legacy, receipt is probable and can be measured with sufficient reliability.

#### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classed 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.



# Age UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### Expenditure (continued)

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

Support costs are those costs incurred in support of direct expenditure on the objects of the charity and are allocated based on a proportion of direct expenditure.

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

Irrecoverable VAT is charged to the general fund.

### Tangible fixed assets

Expenditure on fixed assets costing more than £500 is capitalised. Assets are recognised at cost.

Fixed assets are depreciated over their estimated useful lives at the following rates:

|                        |                            |
|------------------------|----------------------------|
| Leasehold improvements | Over the life of the lease |
| Motor vehicles         | 25% reducing balance       |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### Investments

Investments in subsidiaries are held at cost.

Investments (other than investments in subsidiaries) are stated at market value at the balance sheet date. Investments are held to generate returns and gains for the charity and accordingly is designated as fair value through profit and loss ("FVTPL"). The portfolio is revalued at each period end to its fair value, as determined by reference to quoted market prices and values determined by independent fund managers, with any gains or losses going through the SOFA.

### Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

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

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

### Pension costs

Age UK York contributes to defined contribution pension schemes including individual personal pension plans. The assets of the schemes are held separately from those of the charity. Pension costs charged in the SOFA 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 SOFA 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 UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

### Debtors

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

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

### Creditors and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

### Taxation

Age UK York is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

### Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

On review, the trustees consider that there are no critical accounting estimates and judgements that could cause a material misstatement to the results or assets of the charity.

# Age UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### 2. Income

|                                 | 2023<br>£ | 2022<br>£ |
|---------------------------------|-----------|-----------|
| <b>Donations and legacies</b>   |           |           |
| Donations                       | 44,114    | 52,300    |
| Grants and contracts            | 10,000    | 131,783   |
| Furlough scheme grant           | -         | 7,465     |
| Legacies                        | 49,300    | 24,886    |
|                                 | 103,414   | 216,434   |
| <b>Other trading activities</b> |           |           |
| Shop income                     | 337,339   | 317,066   |
| Retail grants                   | -         | 14,850    |
|                                 | 337,339   | 331,916   |
| <b>Investment income</b>        |           |           |
| Interest receivable             | 3,432     | 1,045     |
| <b>Other income</b>             |           |           |
| Sundry income                   | 1,623     | -         |
| Reimbursed expenses             | 5,351     | 2,236     |
|                                 | 6,974     | 2,236     |

All income above was unrestricted in the current and prior year.

### 3. Income from charitable activities

|   | Unrestricted<br>£ | Restricted<br>£ | Total<br>2023<br>£ | Unrestricted<br>£ | Restricted<br>£ | Total<br>2022<br>£ |
|---|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| <b>Income was received for/from:</b>        |                   |                 |                    |                   |                 |                    |
| Hospital services and escorted transport    | 107,061           | 7,900           | 114,961            | 77,929            | 14,026          | 91,955             |
| Carer respite                               | 28,875            | -               | 28,875             | 27,255            | -               | 27,255             |
| Home from hospital                          | 121,956           | -               | 121,956            | 2,680             | -               | 2,680              |
| Age UK National                             | 8,563             | -               | 8,563              | 11,842            | -               | 11,842             |
| Feather Duster                              | 99,898            | -               | 99,898             | 125,123           | -               | 125,123            |
| Home shopping                               | -                 | -               | -                  | 28,502            | -               | 28,502             |
| Day clubs                                   | 78,119            | -               | 78,119             | 27,329            | -               | 27,329             |
| Bridge the Gap                              | 259,060           | -               | 259,060            | 347,979           | -               | 347,979            |
| The British Red Cross                       | 78,285            | -               | 78,285             | -                 | -               | -                  |
| Wills and LPA                               | 39,560            | -               | 39,560             | 29,510            | -               | 29,510             |
| Other contract income                       | 3,992             | -               | 3,992              | 10,612            | -               | 10,612             |
| The Older People's Community Service (OPCS) | 304,529           | 66,000          | 370,529            | 296,717           | 66,000          | 362,717            |
|   | 1,129,898         | 73,900          | 1,203,798          | 985,478           | 80,026          | 1,065,504          |

# Age UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### 4. Charitable activities

|  | Direct cost<br>of activities<br>£ | Support and<br>governance<br>costs<br>£ | Total<br>2023<br>£ | Direct cost<br>of activities<br>£ | Support and<br>governance<br>costs<br>£ | Total<br>2022<br>£ |
|--|-----------------------------------|---|--------------------|-----------------------------------|---|--------------------|
| Core   | 354,678                           | -                                       | 354,678            | 317,741                           | -                                       | 317,742            |
| Hospital services<br>and escorted<br>transport | 154,069                           | 42,267                                  | 196,336            | 156,887                           | 32,027                                  | 188,914            |
| Keep your pet                                  | 36,345                            | 5,401                                   | 41,746             | 33,859                            | 331                                     | 34,190             |
| Feather Duster                                 | 95,901                            | 19,144                                  | 115,045            | 118,369                           | 23,773                                  | 142,142            |
| Home shopping                                  | 53,756                            | 12                                      | 53,768             | 52,084                            | 5,705                                   | 57,789             |
| Bridge the Gap                                 | 221,659                           | 53,620                                  | 275,279            | 306,418                           | 58,935                                  | 365,353            |
| Governance                                     | -                                 | 25,352                                  | 25,352             | -                                 | 13,236                                  | 13,236             |
| Wills and LPA                                  | 31,181                            | 7,516                                   | 38,697             | 25,749                            | 5,607                                   | 31,356             |
| Older People's<br>Community<br>Service (OPCS)  | 489,464                           | 103,829                                 | 593,293            | 328,637                           | 79,287                                  | 407,923            |
|  | 1,437,053                         | 257,141                                 | 1,694,194          | 1,339,745                         | 218,901                                 | 1,558,645          |

Support costs include £12,375 (2022: £7,000) of fees payable in relation to the audit of the financial statements.

### 5. Staff costs

|                       | 2023<br>£ | 2022<br>£ |
|-----------------------|-----------|-----------|
| Salaries              | 1,300,346 | 1,242,403 |
| Social Security costs | 85,942    | 71,595    |
| Pension contributions | 23,421    | 23,989    |
|                       | 1,409,709 | 1,337,987 |

The average monthly head count was 100 (2022: 99).

No employees were paid in excess of £60,000 in the year (2022: No employees).

The key management personnel comprised of the trustees, chief executive officer and the senior management team as detailed on page 1. The total remuneration paid to key management personnel during the year was £230,175 (2022: £210,349).

### 6. Net income for the year

| This is stated after charging:              | 2023<br>£ | 2022<br>£ |
|---|-----------|-----------|
| Auditor's remuneration – audit services     | 12,375    | 7,000     |
| - other services                            | 2,250     | 4,377     |
| Operating lease costs – land and buildings  | 90,279    | 51,639    |
| Depreciation                                | 8,320     | 9,550     |
| Loss / (profit) on disposal of fixed assets | 1,640     | (243,581) |

# Age UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### 7. Tangible fixed assets

|                                    | Leasehold<br>improvements<br>£ | Motor<br>vehicles<br>£ | Total<br>£ |
|------------------------------------|--------------------------------|------------------------|------------|
| <b>Cost or valuation:</b>          |                                |                        |            |
| At 1 April 2022                    | 7,146                          | 95,321                 | 102,467    |
| Additions                          | -                              | 43,190                 | 43,190     |
| Disposals                          | -                              | (12,285)               | (12,285)   |
| At 31 March 2023                   | 7,146                          | 126,226                | 133,372    |
| <b>Depreciation:</b>               |                                |                        |            |
| At 1 April 2022                    | 3,156                          | 69,204                 | 72,360     |
| Charge for the year                | 715                            | 7,605                  | 8,320      |
| Disposals                          | -                              | (10,645)               | (10,645)   |
| At 31 March 2023                   | 3,871                          | 66,164                 | 70,035     |
| Net book value<br>at 31 March 2023 | 3,275                          | 60,062                 | 63,337     |
| Net book value<br>at 31 March 2022 | 3,990                          | 26,117                 | 30,107     |

### 8. Fixed asset investments

#### Listed investments

|                                 | 2023<br>£ | 2022<br>£ |
|---------------------------------|-----------|-----------|
| Market value as at 1 April 2022 | -         | -         |
| Additions                       | 100,000   | -         |
| Net investment losses           | (6,924)   | -         |
| Market value at 31 March 2023   | 93,076    | -         |

#### Other investments

|                          | 2023<br>£ | 2022<br>£ |
|--------------------------|-----------|-----------|
| Investment in subsidiary | 1         | 1         |
| Casework investment      | 15,000    | 15,000    |
| Total investment         | 108,077   | 15,001    |

During the prior year the charity made a £15,000 interest bearing loan to CASEwork Services, a Community Interest Company limited by guarantee.

### 9. Debtors

|  | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Trade debtors                          | 137,412   | 162,025   |
| VAT                                    | -         | 1,455     |
| Prepayments                            | 17,141    | 6,539     |
| Accrued income                         | 33,817    | 90,719    |
| Other debtors                          | -         | 589       |
| Amount due from subsidiary undertaking | -         | 49,800    |
|  | 188,370   | 311,127   |

# Age UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### 10. Creditors: Amounts Falling Due Within One Year

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Trade creditors              | 59,463    | 30,376    |
| Other creditors              | -         | 865       |
| Pensions                     | 3,648     | 4,015     |
| Accruals                     | 49,559    | 26,707    |
| Deferred income              | 50,196    | 73,273    |
| Taxation and Social Security | 49,297    | 14,414    |
|                              | 212,163   | 149,650   |

Deferred income comprises grants and other payments received in advance for charitable activities supporting older people due to be delivered in the following year.

|   | 2023<br>£ | 2022<br>£ |
|---|-----------|-----------|
| <b>Deferred income:</b>                       |           |           |
| Balance brought forward                       | 73,273    | -         |
| Released to income from charitable activities | (73,273)  | -         |
| Amount deferred in the year                   | 50,196    | 73,273    |
| Balance carried forward                       | 50,196    | 73,273    |

### 11. Restricted funds

#### Current year

|   | At 1 April<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfer<br>£ | At 31<br>March<br>2023<br>£ |
|---|-------------------------|-------------|------------------|---------------|-----------------------------|
| Hospital and Community Support Services | 31,114                  | 7,900       | (36,346)         | 1,232         | -                           |
| Home from hospital                      | -                       | 66,000      | (77,323)         | 11,323        | -                           |
|   | 31,114                  | 73,900      | (117,569)        | 12,555        | -                           |

#### Prior year

|   | At 1 April<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfer<br>£ | At 31<br>March<br>2022<br>£ |
|---|-------------------------|-------------|------------------|---------------|-----------------------------|
| Hospital and Community Support Services | 63,841                  | 14,026      | (40,353)         | (6,400)       | 31,114                      |
| Home from hospital                      | -                       | 66,000      | (72,400)         | 6,400         | -                           |
| Minibus fund                            | 1,372                   | -           | (1,372)          | -             | -                           |
|   | 65,213                  | 80,026      | (114,125)        | -             | 31,114                      |

#### Purpose of restricted funds:

**Home from hospital** – funding to provide person centred, proactive practical support to vulnerable people leaving hospital to help them settle at home.

**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.

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

# Age UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### 12. Unrestricted funds

| <b>Current year</b>       |                                  |                     |                          |                                    |                                       |
|---------------------------|----------------------------------|---------------------|--------------------------|------------------------------------|---------------------------------------|
|                           | <b>At 1 April<br/>2022<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Gains /<br/>transfers<br/>£</b> | <b>At 31<br/>March<br/>2023<br/>£</b> |
| <b>Designated fund</b>    |                                  |                     |                          |                                    |                                       |
| Building repair fund      | 13,364                           | -                   | -                        | -                                  | 13,364                                |
| <b>Unrestricted funds</b> |                                  |                     |                          |                                    |                                       |
| General                   | 955,347                          | 1,581,057           | (1,855,419)              | (19,479)                           | 661,506                               |
| <b>Total</b>              | <b>968,711</b>                   | <b>1,581,057</b>    | <b>(1,855,419)</b>       | <b>(19,479)</b>                    | <b>674,870</b>                        |
| <b>Prior year</b>         |                                  |                     |                          |                                    |                                       |
|                           | <b>At 1 April<br/>2021<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Gains /<br/>transfers<br/>£</b> | <b>At 31<br/>March<br/>2022<br/>£</b> |
| <b>Designated fund</b>    |                                  |                     |                          |                                    |                                       |
| Building fund             | 148,251                          | -                   | -                        | (148,251)                          | -                                     |
| Building repair fund      | 13,364                           | -                   | -                        | -                                  | 13,364                                |
|                           | 161,615                          | -                   | -                        | (148,251)                          | 13,364                                |
| <b>Unrestricted funds</b> |                                  |                     |                          |                                    |                                       |
| General                   | 720,343                          | 1,537,109           | (1,693,937)              | 391,832                            | 955,347                               |
| <b>Total</b>              | <b>881,958</b>                   | <b>1,537,109</b>    | <b>(1,693,937)</b>       | <b>243,581</b>                     | <b>968,711</b>                        |

Building fund represented the value of freehold property.

Building repair fund is set aside for building repairs.

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 UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### 13. Analysis of net assets between funds

| <b>Current year</b> |                               |  |   |   |                    |
|---------------------|-------------------------------|--|---|---|--------------------|
|                     | <b>Fixed<br/>assets<br/>£</b> | <b>Historic cost<br/>investments<br/>£</b> | <b>Fair value<br/>investments<br/>£</b> | <b>Net<br/>current<br/>assets<br/>£</b> | <b>Total<br/>£</b> |
| Unrestricted funds  | 63,337                        | 15,001                                     | 93,076                                  | 490,092                                 | 661,506            |
| Designated funds    | -                             | -  | -                                       | 13,364                                  | 13,364             |
|                     | 63,337                        | 15,001                                     | 93,076                                  | 503,456                                 | 674,870            |
| <b>Prior year</b>   |                               |  |   |   |                    |
|                     | <b>Fixed<br/>assets<br/>£</b> | <b>Historic cost<br/>investments<br/>£</b> | <b>Fair value<br/>Investments<br/>£</b> | <b>Net<br/>current<br/>assets<br/>£</b> | <b>Total<br/>£</b> |
| Unrestricted funds  | 30,107                        | 15,001                                     | -                                       | 910,239                                 | 955,347            |
| Designated funds    | -                             | -  | -                                       | 13,364                                  | 13,364             |
| Restricted funds    | -                             | -  | -                                       | 31,114                                  | 31,114             |
|                     | 30,107                        | 15,001                                     | -                                       | 954,717                                 | 999,825            |

### 14. Voluntary help and donations in kind

The trustees recognise the significant contribution made by volunteers, who give freely of their time. In accordance with Charity SORP the economic benefit of volunteers is not recognised in the financial statements.

### Trustees' remuneration and expenses

No trustees nor any persons connected with them received any remuneration for their services to the charity. During the period no trustees were reimbursed for expenses.

### 15. Related party transactions

In the prior year the charity made an investment of £15,000 to become a member and use the services of CASEwork Services CIC. Colin Packer (Treasurer) and Simon Holmes (CEO) were unremunerated directors of CASEwork during the year as representatives of Age UK York. During the year the charity charged CASEwork £475 (2022: £nil) interest on the £15,000 investment.

During the year CASEwork invoiced the charity £41,174 (2022: £14,415) for bookkeeping and finance services, of which £21,200 (2022: £nil) was outstanding and included in creditors at the year end.

The charity has a wholly owned subsidiary, Age UK York Enterprises Limited. At 31 March 2023, the subsidiary owed the charity £nil (2022: £49,800).

### 16. Pensions

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the year was £23,421 (2022: £23,989).



# Age UK York

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### 17. Other financial commitments

At 31 March 2023 the company had total commitments under non-cancellable operating leases as follows:

|                                | 2023<br>£ | 2022<br>£ |
|--------------------------------|-----------|-----------|
| Operating leases which expire: |           |           |
| Land and buildings             |           |           |
| Within one year                | 89,018    | 87,857    |
| Within two to five years       | 173,262   | 252,696   |
|                                | 262,280   | 340,553   |

### 18. Comparative Statement of Financial Activities

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--|----------------------------|--------------------------|--------------------------|
| <b>Income:</b>   |                            |                          |                          |
| Donations and legacies                                   | 216,434                    | -                        | 216,434                  |
| Charitable activities                                    | 985,478                    | 80,026                   | 1,065,504                |
| Shop income  | 331,916                    | -                        | 331,916                  |
| Investments  | 1,045                      | -                        | 1,045                    |
| Other income   | 2,236                      | -                        | 2,236                    |
| <b>Total income</b>                                      | 1,537,109                  | 80,026                   | 1,617,135                |
| <b>Expenditure:</b>                                      |                            |                          |                          |
| Shop expenses  | 249,417                    | -                        | 249,417                  |
| Charitable activities                                    | 1,444,520                  | 114,125                  | 1,558,645                |
| <b>Total expenditure</b>                                 | 1,693,937                  | 114,125                  | 1,808,062                |
| <b>Net expenditure before<br/>other recognised gains</b> | (156,828)                  | (34,099)                 | (190,927)                |
| Gain on sale of fixed assets                             | 243,581                    | -                        | 243,581                  |
| <b>Net movement in funds</b>                             | 86,753                     | (34,099)                 | 52,654                   |
| Total funds brought forward                              | 881,958                    | 65,213                   | 947,171                  |
| <b>Total funds carried forward</b>                       | 968,711                    | 31,114                   | 999,825                  |