

REGISTERED COMPANY NUMBER: 06817492 (England and Wales)
REGISTERED CHARITY NUMBER: 1128377

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
AGE UK NORTH YORKSHIRE & DARLINGTON**

For Approval

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AGE UK NORTH YORKSHIRE & DARLINGTON

CHAIR OF TRUSTEES REVIEW OF THE YEAR FOR THE YEAR ENDED 31 MARCH 2022

The impact of the global coronavirus pandemic continued to affect us all in 2021/22 but was particularly devastating for older people. Older people, saw their pre-pandemic challenges grow deeper - more isolation and loneliness and less contact with their families and communities. The roll out of the vaccination programme at the start of 2021 began to reduce but not remove the challenge of this pandemic.

At Age UK North Yorkshire and Darlington all our face-to-face activities, including day care, and our cafes in Darlington and Skipton had to close when the country went into the first lockdown in March 2020. Face to face activities restarted May 2021 but have been slow to recover. This has been a major challenge to us, as the support for charities has been withdrawn but not all older people were able to return to face to face activities whilst many volunteers returned to full time work.

Age UK North Yorkshire and Darlington responded by bringing in a home meals delivery service to older people at home, across a large part of our geographical area. We continued to deliver our Information and Advice service, expanded our befriending services, and offered a digital library and support to help older people connect with families, online shopping and online activities.

I am immensely proud of our staff and volunteers who have shown incredible levels of commitment during this time. I want to say a big thank you to them all, particularly our Chief Executive Helen Hunter who had only joined our organisation in February 2020, just before the pandemic started. Our team has worked tirelessly to respond to the challenges of the pandemic and worked quickly to put in place new services to support the most vulnerable older people in our area.



Kate Roe
Chair of Trustees (from March 2022)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's principal objectives are:

- Preventing and relieving the poverty of older people and advancing life-long education
- Preventing or relieving sickness, disease or suffering in older people (whether physical, emotional or mental)
- Promoting equality and diversity
- Promoting the human rights of older people in accordance with the Universal Declaration of Human Rights
- Assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage
- Such other charitable purposes for the benefit of older people as decided by Trustees consistent with the promotion of the well-being of older people

The Charity has the power to carry out the following activities to achieve its objectives:

- To encourage, promote and organise direct services appropriate to the needs of individual or groups of elderly people, and if thought fit, to make reasonable charges for any services provided
- To promote and organise co-operation with other charities, voluntary bodies, statutory authorities and other organisations to advance benefits to older people including the exchange of information and advice with them
- To establish, support, undertake activities with any charitable trust, associations or institutions formed for all or any of the Charity's Objectives
- To establish or acquire subsidiary companies to assist or act as agents for the Charity
- To promote and carry out or assist with surveys, investigations and research
- To provide food, drink and refreshments as appropriate for persons participating in the activities of the Charity
- To join in or to arrange and provide the holding of exhibitions, meetings, lectures, classes and training courses
- To publish books, pamphlets, reports, journals, films, videos and other material
- To appoint such advisory committees as the Trustee Board may think fit.

These activity strands are supported by governance development and improvements to facilities management and management of health and safety.

Strategy (2019-2022)

Vision: - 'to be the organisation older people trust to help them overcome challenges and love later life'

Our strategic objectives were developed with the aim that:

- Older people are well informed and enabled
- Older people have a voice that's better heard
- Older people are more resourceful, skilled and resilient
- Older people are socially included and feel valued
- Older people are healthier and happier

Public Benefit

The trustees are aware of guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when they review the objectives and activities of the charity.

The Charity exists for the public benefit by ensuring that its work is focussed on improving the quality of life for all older people within Hambleton, Richmondshire, Harrogate & District, South Craven and Darlington. In doing so it is committed to acknowledging the diversity of the older population and identifying and addressing their unique needs. We feel our programme of activities and groups meets this need but we are constantly striving to extend and improve.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Covid19

The pandemic has continued to have a significant impact on the operation of the charity and its trading subsidiary. The initial response to the Covid 19 pandemic in March 2020 was a rapid rationalisation programme and refocus of our services to meet the ongoing crisis. This has had to continue in 2021/22.

Rationalisation

- Our paid for activities ceased for most of 2020 and early 2021
- Day care was closed from March 2020 to May 2021
- A quarter of the staff team were furloughed followed by redundancy
- We closed offices in Harrogate, Richmond and mothballed our Northallerton office.

Our response

- Our remaining buildings were made Covid secure
- We delivered our Information and Advice service via phone and mail
- We set up a 7 day a week Covid telephone advice line
- Our Befriending service transferred from a face to face service to being operated via telephone and letter
- We set up a digital library and support service so we could connect older people to their families and set them up to do online shopping and online activities
- We set up a 7 day a week Meals at Home service in Darlington, Richmondshire, Northallerton and villages and Skipton and villages
- Our staff and volunteers undertook shopping and prescription collection
- Over Christmas 2021 we held a Christmas box appeal and delivered boxes and Christmas cards to older people in our communities. We also provided meals at home for both Christmas day and Boxing day.

Volunteering

Volunteers have always been vital to the Charity's ability to provide services to older people but this year they were needed more than ever and we were overwhelmed with the generosity, commitment and enthusiasm our volunteers provided. During the pandemic a lot of our existing volunteers were shielding, but we were delighted at the number of new volunteers who stepped up while they were unable to work to help out. Volunteers delivered meals at home, made befriending telephone calls, supported our helpline and Information and Advice team, collected shopping and prescriptions, worked in the kitchens preparing the lunches and packed and delivered the Christmas appeal boxes.

Befriending

Our befriending service supported over 250 older people over the last year. Once restrictions started to lift many met up in gardens and outdoor cafés until it was safe to start meeting indoors once again.

We have continued to deliver for North Yorkshire County Council Well Being and Prevention contracts in Richmondshire, Hambleton and Craven, albeit on a reduced basis during the pandemic.

Information and Advice

This service is free at the point of delivery and has continued to be extremely busy throughout the year. Partly due to Covid restrictions, and partly to develop a cost-effective service for the future we have continued to change and develop the way that we work, with a shift towards telephone support and away from home visits where they are not essential.

We delivered sessions to 2,303 clients and handled over 5,719 enquiries, yielding over £2.336 million in additional benefits and financial support for our customers.

Veterans Support

We have established Veterans groups in Darlington, Northallerton and Richmond. We secured specific funding for veterans and were able to continue supporting them during the pandemic via telephone and provision of a free meals at home service. The groups are meeting again in person, as the restrictions have eased.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Day care service

The day care services were closed until May 2021. However, we used this as an opportunity to completely refurbish the day care centre ready for it to reopen in May 2021. The day care centre has supported up to a dozen dementia clients a day, including a transport service.

Lifestyle 50Plus Trading Company

Lifestyles is a separate trading subsidiary company of Age UK North Yorkshire. During the year we had two cafés - Café Refresh in Darlington and the Swadford Centre café in Skipton. Covid restrictions continued to effect the service provided and the Swadford Centre café had to close in December 2021.

Whilst the kitchen remained very busy, providing a 7 day a week hot meal home delivery service, made possible by volunteer kitchen helpers and drivers, unfortunately the overall impact was to push Lifestyle into a deficit, with a trading loss of £39,445 in 2021/22 (Surplus of £9,502 in 2020/21). The Board is reviewing the sustainability of the Lifestyle 50Plus Trading Company and the future best model for these services. We are, however, committed to keeping the café model in Darlington as it is the heart and soul of the centre.

FINANCIAL REVIEW

2021/2022 has been a challenging year financially due to the loss of income generating services and the ability to fundraise, whilst a number of the grants provided to support organisations during Covid19 came to an end. In 2020/21 emergency trust and foundation funding of £317,475 of short term funding was secured.

We undertook drastic cost cutting in 2020/21 which included closing/mothballing buildings and putting staff onto the furlough scheme and sadly making 9 redundancies. Further rationalisation occurred during 2021/22 to ensure the sustainability of the charity. This was overseen by the Turnaround Committee.

2021/2022 saw an overall loss of £294,995 (£110,742 surplus in 2020/21). This partly reflected the use of reserves built up in previous years, to manage the ongoing pandemic crisis. There was also a direct impact of the pandemic on income raising activities and the capacity of the charity. It has also been considered prudent to make provision against amounts advanced to Lifestyle 50Plus, with a cost of £58,602 recognised in the year. The total reserves level has moved from £750,477 to £455,482 at 31 March 2022.

In order to address the reduction in income and reserves of the Charity in 2021/22 and difficulties we faced during the pandemic we undertook the following :

- Worked with the Age UK national team and appointed an external consultant to undertake a strategic options review.
- Established a Turnaround Sub-Committee of the main board which focused on implementing the recommendations made in the options review.
- We made essential cuts to costs by closing buildings and making staff redundancies.
- We re-structured the senior management team in order to allow the the CEO more time to generate income.
- We reviewed all our income generating streams to ensure maximum efficiencies, specifically the day care and meals at home services.
- We focussed on developing effective local partnerships.

These actions have resulted in stabilising the Charity's income and given us a base to re-grow and develop our services.

AGE UK NORTH YORKSHIRE & DARLINGTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

During the financial year 2020/21, some weaknesses were uncovered in the financial systems and procedures. This resulted in a Serious Incident Report to the Charities Commission and the subsequent qualified opinion of the 2020/21 annual accounts. This situation was managed swiftly and effectively and the delivery of services and financial stability of the charity were not compromised. This has however hindered the transition to the new financial system and is behind the increased level of bad debt provision in 2021/22.

Age UK NYD joined the newly incorporated CASEwork shared service organisation as founding directors. The company was established by a group of Yorkshire Age UK Charities (Doncaster, North Yorkshire and Darlington, Sheffield, Wakefield District and York). Financial systems and reporting were provided by CASEwork during this financial year with a new financial ledger brought in from June 2021. There were some issues with the switch from one financial system to the new one, but it is now largely embedded.

Principal Funding Streams this year have been -

- Contracts - predominantly Local Authority and NHS Trusts
- Funding from grant making bodies including charitable trusts
- Donations

Investments

The Board considers that the funds of the Charity need to be retained largely in easily accessible accounts. Therefore, funds not immediately required are held in a variety of interest gaining opportunities within the commercial banking sector.

Reserves Policy

The Reserves Policy exists to help the charity:

- Properly manage its resources
- Plan and report accurately
- Match its reserves to its requirements in the short and long term

Trustees have set the level of reserves by considering the following:

- Cash flow and forecasts
- A review of existing funds and reserves
- 3 year financial plan
- The Charity's Strategic Document including proposed new services and infrastructure
- Review of past operational activity and other trends
- A review of major risks facing the Charity
- Analysis of future needs and consequences if these cannot be met
- Level of redundancy payments required in event of closure
- Break clauses in rental or supplier contracts

The current Policy is to maintain the Charity's reserves at the equivalent to a median of three months operational expenditure in addition to the above.

Acknowledgement of Support and Partnership

Age UK (National)
Age UK County Durham
Age UK North Craven
Alzheimer's Society
Armed Forces Covenant
ASDA Banks Group
Centre for Better Ageing
Citizens Advice Darlington
Citizens Advice Harrogate and Craven
Community First Yorkshire
County Durham and Darlington NHS Foundation trust
County Durham Community Foundation
Darlington Association on Disability
Darlington Borough Council
Darlington Mind
Dementia Forward
County Durham and Darlington Police Commissioner
Durham Constabulary
Elm Ridge Methodist Church
Eon
Hambleton District Council
Harrogate and rural District Clinical Commissioning Group
Harrogate Borough Council
Healthwatch Darlington
Julia & Hans Rausing Trust
Kings Church Community Centre
Latimer Hinks Solicitors
Memorial Hospital Darlington
Morrisons Foundation
MS Society Darlington and District
NHS Darlington Clinical Commissioning Group
North Yorkshire County Council
North Yorkshire Sport
Pioneer Projects
Queen Elizabeth Sixth Form College
Rotary Club Darlington
Stronger Communities North Yorkshire
Tees, Esk and Wear Foundation Trust
The Cornmill Retail Centre
Tees Valley Community VRCC
Two Ridings Community Foundation
Volunteers and Good Friends
Willow Road Community Centre

Also the many other donors, well-wishers, supporters and subscribers whose support is much appreciated.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

PLANS FOR THE FUTURE

Our plans for the future are all about recovery -

- supporting older people to recover from the effect of the pandemic and manage the impact of the cost of living crisis emerging in 2022
- ensuring that the charity gets back on a sound financial footing
- review its future strategy and focus for the next three years.

We will be ensuring that we pass our Age UK Quality standards re-assessment and make sure that we have a long term plan to maintain those standards.

We will have a strong focus on financial stability, developing our fundraising strategy and continuing with the support and advice from our fundraising consultant. We are in the process of closing the Northallerton office whilst maintaining and developing community based support in that area. Our Information and Advice team will focus on returning to being a face to face service seeing people in their own homes and at our offices.

We have had a particular focus on developing collaborative partnerships with other charities and have seen very positive results from working in this way with lots of innovation and support and will continue to develop these relationships and foster new ones, particularly around food poverty.

We will ensure that our hard working staff team are supported with professional HR processes and gain access to training and development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation (an unincorporated charity) was founded on 29th June 1987 and registered as a charity on 9th August 1987. It became a Brand Partner of Age UK on 1st April 2011 and incorporated on 31st March 2012. The current governing document was revised on 9th August 2017 upon the merger of Age UK Darlington with Age UK North Yorkshire.

Organisational Structure

The Charity is governed by the Board of Trustees which meets monthly.

It has one active wholly owned subsidiary company - Lifestyle 50plus Limited - a catering service based at Bradbury House and the Swadford Centre in Skipton. This Company has a separate Board of Directors (including three Trustees from the main Board with an option to increase if desirable) who meet at two monthly intervals.

The Charity has appointed a Finance Sub Committee which provides specific close scrutiny on financial issues and reports to the main Trustee Board. This Committee meets monthly, including a week before each bi-monthly Charity Board meeting.

A Turnaround Committee was set up to drive the financial response to the pandemic and the financial weaknesses identified in 2020/21. This has met monthly up to November 2022.

The Chief Executive Officer has delegated responsibility for the operational running of the organisation on behalf of the Board of Trustees.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Recruitment and Appointment of Trustees

Trustees are elected for a three year term. There is no current restriction on the number of consecutive terms a Trustee can serve. The appointed Chair is restricted to two three year terms in that post.

The Board of Trustees carries out a regular review of the skills and experience, required by the Board, and as far as possible, seeks to recruit trustees to ensure a balanced and representation of such skills and experience. Sessions are arranged for new Trustees to understand the wider structure of the Charity, the current range of activities and business and links to the Brand partnership. Training opportunities are identified and offered locally as required. Five new Trustees joined during the year and a further one in May 2022.

Trustees receive supporting information from various sources; Charity Commission; Age UK and articles of interest. "The Essential Trustee" is the Commission's guide available to trustees.

Safeguarding

Safeguarding is a key responsibility of the organisation, given the customer base and provision of care services. Our safeguarding policies comply with the requirements of Darlington Borough Council and North Yorkshire County Council procedures. The Chief Executive is the designated safeguarding Lead for the charity.

Risk Management

Trustees examine the strategic, business and operational risks which the charity faces and these are held within the charity risk register. Procedures are in place to ensure compliance with safeguarding, health and safety of staff, clients, volunteers and visitors to the organisation. Trustees undertake regular oversight reviewing the Risk Register. The CEO receives Health and Safety Reports and reports the substance to the Trustees.

Quality Assurance

An assessment against the Age UK Quality Standards was held on the 29th March, 2021 which highlighted a small number of non-conformities that had already been highlighted by the new CEO as issues to be addressed. The board subsequently agreed an action plan in order to address the issues within 90 days in preparation for a reassessment booked for November 2021.

The Charity has also achieved Age UK's Information and Advice Quality standard.

Financial Management

The management of the Charity's financial accounting process is delegated to the CEO and is overseen on behalf of the Trustee board by a Finance Sub Committee. This is chaired by the Treasurer (who is one of the trustees) and members include the Chair, other Trustees, CEO and finance staff. The Committee, which meets monthly, receives financial reports which are scrutinised and circulated to the full Board prior to each full Board meeting. The terms of reference allow for additional meetings as required.

The Board monitors the financial performance of the Charity by:

- Having in place a strategy and annual budget approved by the Trustees
- Regular consideration by the Trustees of financial results, variance from budget plus non- financial performance indicators and reviews
- Monitoring of financial risks via the Charity Risk Register
- Structured agenda and scheduled Finance Sub Committee meetings.

AGE UK NORTH YORKSHIRE & DARLINGTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity name: Age UK North Yorkshire and Darlington

Charity registration number: 1128377

Company Registration number: 06817492

Principal office and registered office:

Bradbury House
Beaumont Street West
Darlington
DL1 5SX

Trustees:

JA Cooke (Chair - resigned 15 April 2021)

BJ Boggon (Resigned 31 January 2022)

JG Moorley

NS Palmer

PJ Phillips

HK Philpott (Chair from April 2021 till resigned 31 December 2021)

CL Wood

CN Worts

K Roe (Chair - appointed 24 March 2022)

B Wilkes (Appointed 28 January 2022)

R Tankard (Appointed 28 January 2022)

L Hartley (Appointed 28 January 2022)

J Ellis (Appointed 28 January 2022)

G Cooney (Appointed 11 May 2022)

Chief Executive Officer:

Helen Hunter

Independent examiner:

UHY Calvert Smith LLP
Chartered Accountants
Heritage House, Murton Way,
York YO19 5UW

Bankers:

Unity Trust
9 Brindley Place
Birmingham B1 2HB

Solicitor:

Latimer Hinks
5-8 Priestgate
Darlington DL1 1NL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Age UK North Yorkshire & Darlington for the purposes of company law) are responsible for preparing the 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Approved by order of the board of trustees on 7th Dec 2022 and signed on its behalf by:


.....

K Roe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AGE UK NORTH YORKSHIRE & DARLINGTON**

Independent examiner's report to the trustees of Age UK North Yorkshire & Darlington ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I would however note in respect of the comparative amounts, that a qualified audit opinion was issued on the financial statements for the year ended 31 March 2021 as the auditors were unable to obtain sufficient appropriate audit evidence in respect of cash income and expenditure, other creditors and income and restricted income and expenditure. As noted in the Trustees' report, the charity has taken steps in the year to address the weaknesses in the financial systems and procedures which were previously identified.

Harry Howley
ICAEW
UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osballdwick
York
North Yorkshire
YO19 5UW

Date:

AGE UK NORTH YORKSHIRE & DARLINGTON

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

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		25,947	-	25,947	33,954
Charitable activities					
Services and support for older people		262,378	106,120	368,498	775,051
Investment income	3	20,973	-	20,973	1,316
Other income	5	14,831	-	14,831	-
Total		324,129	106,120	430,249	810,321
EXPENDITURE ON					
Raising funds	6	58,602	-	58,602	-
Charitable activities	7				
Services and support for older people		555,520	111,120	666,640	699,578
Total		614,122	111,120	725,242	699,578
Net gains/(losses) on investments		(2)	-	(2)	(1)
NET INCOME/(EXPENDITURE)		(289,995)	(5,000)	(294,995)	110,742
RECONCILIATION OF FUNDS					
Total funds brought forward		745,477	5,000	750,477	639,735
TOTAL FUNDS CARRIED FORWARD		455,482	-	455,482	750,477

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds as restated £
FIXED ASSETS					
Tangible assets	15	397,063	-	397,063	416,809
Investments	16	<u>2</u>	<u>-</u>	<u>2</u>	<u>4</u>
		397,065	-	397,065	416,813
CURRENT ASSETS					
Debtors	17	36,253	-	36,253	122,667
Cash at bank and in hand		<u>83,757</u>	<u>72,085</u>	<u>155,842</u>	<u>292,987</u>
		120,010	72,085	192,095	415,654
CREDITORS					
Amounts falling due within one year	18	(61,593)	(72,085)	(133,678)	(81,990)
NET CURRENT ASSETS		<u>58,417</u>	<u>-</u>	<u>58,417</u>	<u>333,664</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>455,482</u>	<u>-</u>	<u>455,482</u>	<u>750,477</u>
NET ASSETS		<u>455,482</u>	<u>-</u>	<u>455,482</u>	<u>750,477</u>
FUNDS	20				
Unrestricted funds				455,482	745,477
Restricted funds				<u>-</u>	<u>5,000</u>
TOTAL FUNDS				<u>455,482</u>	<u>750,477</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

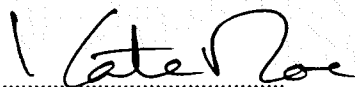
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7th Dec 2022 and were signed on its behalf by:



K Roe - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. STATUTORY INFORMATION

The charity is a private company limited by guarantee, incorporated in England & Wales. The registered office of the company is Bradbury House, Beaumont Street West, Darlington, Co Durham, DL1 5SX.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Going concern basis

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

Further information on the financial challenges experienced by the charity in the year, and actions taken to address this, are included in the Trustees' report.

Judgements and key sources of estimation uncertainty

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

Areas in which judgement has been applied include an assessment of the appropriate level of income to recognise in connection with contracts for the supply of services and similar performance related grants.

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

Preparation of consolidated financial statements

The financial statements contain information about Age UK North Yorkshire & Darlington as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES - continued

Expenditure

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

Charitable activities

Cost of charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Allocation and apportionment of costs

Costs are directly allocated to charitable activities where possible.

Support costs include central functions and overheads that assist the work of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Over the period of the lease
Improvements to property	- Over the period of the lease
Plant and machinery	- 10%-25% on reducing balance
Fixtures and fittings	- 10%-25% on reducing balance
Computer equipment	- 10%-25% on reducing balance

Investment in group entities

Investments in the company's subsidiary undertakings are included at cost less impairment losses.

The charity is also a guarantor member of CASEwork Services Community Interest Company, a company limited by guarantee and having no share capital. No amount has been recognised in respect of the charity's interest in the company. An initial advance of £15,000 made to CASEwork to provide working capital is included in debtors falling due after more than one year.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity does not use any financial instruments which are deemed to be non-basic. All financial assets and liabilities of the charity are measured at amortised cost.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**3. INVESTMENT INCOME**

	2022	2021 as restated
	£	£
Charge to trading subsidiary	19,911	-
Deposit account interest	25	216
Interest from subsidiary	877	1,100
Other interest	160	-
	<u>20,973</u>	<u>1,316</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021 as restated
	Activity	£	£
Fees for services	Services and support for older people	90,663	78,156
Other income	Services and support for older people	2,908	-
Grants and service contracts	Services and support for older people	<u>274,927</u>	<u>696,895</u>
		<u>368,498</u>	<u>775,051</u>

Fees for services includes amounts receivable for daycare and home services.

Contract and grant income recognised includes £138,485 (2021: £152,675) under the charity's Wellbeing and Prevention contract with North Yorkshire County Council.

Total grant income of £136,442 (2021: £544,220) has been recognised as part of income from charitable activities; £106,120 (2021: £450,621) being classified as restricted. These are performance related grants which fund the delivery of specific services or programmes.

5. OTHER INCOME

	2022	2021 as restated
	£	£
CJRS grant income	<u>14,831</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. RAISING FUNDS**Other trading activities**

	2022	2021 as restated
	£	£
Provision against amounts advanced to subsidiary	<u>58,602</u>	<u>-</u>

Full provision has been made against amounts advanced by the charity to its trading subsidiary, Lifestyle 50 Plus, given uncertainty as to its recoverability at the balance sheet date. Details of the financial position and results of the subsidiary for the year are shown below in note 16.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Services and support for older people	<u>477,981</u>	<u>188,659</u>	<u>666,640</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021 as restated
	£	£
Staff costs	388,856	491,467
Other staff & volunteer costs	19,362	-
Other direct costs	26,461	22,548
Funds transferred to partner organisations	<u>43,302</u>	<u>-</u>
	<u>477,981</u>	<u>514,015</u>

Funds transferred relate to services delivered by Age UK North Craven.

9. SUPPORT COSTS

	Support costs £
Services and support for older people	<u>188,659</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2022	2021 as restated
	Services and support for older people £	Total activities £
Premises costs	51,400	50,159
Insurance	6,830	6,263
General office	15,308	11,360
Communications and IT	22,282	13,261
Governance costs	4,996	6,802
Advertising	2,444	2,115
Legal, DBS and training fees	64,099	55,078
Motor expenses	168	21,355
Finance costs	1,387	1,876
Depreciation of tangible and heritage assets	19,745	17,684
Loss on sale of tangible fixed assets	-	(390)
	<u>188,659</u>	<u>185,563</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021 as restated
	£	£
Depreciation - owned assets	19,746	17,684
Surplus on disposal of fixed assets	-	(390)
Fees payable for the audit of the financial statements	-	5,700
Fees payable for the preparation and independent examination of the financial statements	<u>4,800</u>	<u>-</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. STAFF COSTS

	2022	2021 as restated
	£	£
Wages and salaries	361,124	482,554
Social security costs	23,125	5,592
Other pension costs	4,607	3,321
	<u>388,856</u>	<u>491,467</u>

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

	2022	2021 as restated
Charity employees	<u>20</u>	<u>42</u>

No employees received emoluments in excess of £60,000.

The total remuneration of the key management personnel of the charity, inclusive of pension and employer social security costs, was £80,300 (2021: £80,095).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,954	-	33,954
Charitable activities			
Services and support for older people	324,430	450,621	775,051
Investment income	<u>1,316</u>	<u>-</u>	<u>1,316</u>
Total	<u>359,700</u>	<u>450,621</u>	<u>810,321</u>
EXPENDITURE ON			
Charitable activities			
Services and support for older people	252,866	446,712	699,578
Net gains/(losses) on investments	<u>(1)</u>	<u>-</u>	<u>(1)</u>
NET INCOME	106,833	3,909	110,742
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>638,644</u>	<u>1,091</u>	<u>639,735</u>
TOTAL FUNDS CARRIED FORWARD	<u>745,477</u>	<u>5,000</u>	<u>750,477</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**14. PRIOR YEAR ADJUSTMENT**

Reclassification adjustments have been made to the comparative figures shown on the Statement of Financial Activities (SOFA) in order that these better reflect the reporting requirements as set out in the Charities SORP. The main reclassifications are:

- The prior year financial statements were prepared for the individual charity and not to show consolidated financial information as the parent of the group. However, the SOFA wrongly included the turnover of Lifestyle 50Plus Limited of £117,400 as income from trading subsidiaries, with an equal amount included as costs of other trading activities. An adjustment has therefore been made to the comparative amounts shown on the SOFA to correct this. The adjustment has no overall impact on the previously reported surplus for the year but has served to reduce total income and expenditure by £117,400.

- Income receivable under NYCC Wellbeing and Prevention contract has been reclassified as unrestricted contract income rather than restricted grant income, and other programme or service specific grant funding has been reclassified from unrestricted to restricted. These reclassifications have no impact on the total reported income for the year, or the fund balances carried forward.

15. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2021 and 31 March 2022	<u>482,194</u>	<u>188,616</u>	<u>40,302</u>
DEPRECIATION			
At 1 April 2021	<u>228,841</u>	<u>82,407</u>	<u>31,330</u>
Charge for year	<u>3,858</u>	<u>5,052</u>	<u>2,127</u>
At 31 March 2022	<u>232,699</u>	<u>87,459</u>	<u>33,457</u>
NET BOOK VALUE			
At 31 March 2022	<u>249,495</u>	<u>101,157</u>	<u>6,845</u>
At 31 March 2021	<u>253,353</u>	<u>106,209</u>	<u>8,972</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>61,656</u>	<u>26,514</u>	<u>799,282</u>
DEPRECIATION			
At 1 April 2021	<u>29,164</u>	<u>10,731</u>	<u>382,473</u>
Charge for year	<u>4,874</u>	<u>3,835</u>	<u>19,746</u>
At 31 March 2022	<u>34,038</u>	<u>14,566</u>	<u>402,219</u>
NET BOOK VALUE			
At 31 March 2022	<u>27,618</u>	<u>11,948</u>	<u>397,063</u>
At 31 March 2021	<u>32,492</u>	<u>15,783</u>	<u>416,809</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. TANGIBLE FIXED ASSETS - continued

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST LESS IMPAIRMENT	
At 1 April 2021	4
Disposals	(2)
At 31 March 2022	2
NET BOOK VALUE	
At 31 March 2022	2
At 31 March 2021	4

The disposal recognised relates to the nominal value of the shares previously held in Age UK Darlington (Trading) Limited. This dormant subsidiary was dissolved during the year.

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

Lifestyle 50Plus Limited

Registered office: Bradbury House, Beaumont Street West, Darlington, Co Durham, DL1 5SX

Nature of business: Catering services

	% holding	2022 £	2021 £
Class of share:			
Ordinary	100		
Aggregate capital and reserves		(61,230)	(21,785)
(Loss)/profit for the year		(39,445)	9,502

Investment in associated company

Age UK North Yorkshire & Darlington is one of five guarantor members of CASEwork Services Community Interest Company('CASEwork'). CASEwork was established in the period to provide a shared finance resource for Age UK groups, and as a potential source of future income generation.

As a member of CASEwork, the charity has committed to contribute an amount not exceeding £1 in the event of its winding up.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. DEBTORS

	2022	2021 as restated
	£	£
Amounts falling due within one year:		
Trade debtors	14,028	35,438
Amounts owed by group undertakings	-	39,719
Prepayments and accrued income	<u>7,065</u>	<u>47,510</u>
	<u>21,093</u>	<u>122,667</u>
Amounts falling due after more than one year:		
Loan to CASEwork	<u>15,160</u>	<u>-</u>
Aggregate amounts	<u>36,253</u>	<u>122,667</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade creditors	22,490	12,839
Social security and other taxes	3,415	30,691
Other creditors	4,292	32,760
Accruals and deferred income	<u>103,481</u>	<u>5,700</u>
	<u>133,678</u>	<u>81,990</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of service or programme. Included in other creditors at the reporting date is £52,251 (2021: £Nil) of deferred income, and £19,833 of funding received to be repaid.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021 as restated
	£	£
Within one year	25,000	25,000
Between one and five years	46,250	51,250
In more than five years	<u>-</u>	<u>20,000</u>
	<u>71,250</u>	<u>96,250</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

20. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	328,668	(289,995)	19,746	58,419
Fixed asset fund	<u>416,809</u>	<u>-</u>	<u>(19,746)</u>	<u>397,063</u>
	745,477	(289,995)	-	455,482
Restricted funds				
Stronger Communities funding	5,000	(5,000)	-	-
	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>750,477</u>	<u>(294,995)</u>	<u>-</u>	<u>455,482</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	324,129	(614,122)	(2)	(289,995)
Restricted funds				
Armed Forces Covenant	4,650	(4,650)	-	-
Arqiva	30,000	(30,000)	-	-
E.ON Warm Homes	36,135	(36,135)	-	-
Postcode Neighbourhood	11,667	(11,667)	-	-
Stronger Communities funding	-	(5,000)	-	(5,000)
Other restricted funding	<u>23,668</u>	<u>(23,668)</u>	<u>-</u>	<u>-</u>
	106,120	(111,120)	-	(5,000)
TOTAL FUNDS	<u>430,249</u>	<u>(725,242)</u>	<u>(2)</u>	<u>(294,995)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	221,970	106,833	(135)	328,668
Fixed asset fund	<u>416,674</u>	<u>-</u>	<u>135</u>	<u>416,809</u>
	638,644	106,833	-	745,477
Restricted funds				
Stronger Communities funding	-	5,000	-	5,000
Other restricted funding	<u>1,091</u>	<u>(1,091)</u>	<u>-</u>	<u>-</u>
	<u>1,091</u>	<u>3,909</u>	<u>-</u>	<u>5,000</u>
TOTAL FUNDS	<u>639,735</u>	<u>110,742</u>	<u>-</u>	<u>750,477</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	359,700	(252,866)	(1)	106,833
Restricted funds				
Armed Forces Covenant	19,242	(19,242)	-	-
Big Lottery Fund	118,873	(118,873)	-	-
DBC - Good Friends	15,000	(15,000)	-	-
E.ON Warm Homes	34,325	(34,325)	-	-
Local authority Covid-19 and disease control support	91,246	(91,246)	-	-
National Emergency Trust Foundation	22,763	(22,763)	-	-
Rausing Trust	49,937	(49,937)	-	-
Stronger Communities funding	46,127	(41,127)	-	5,000
Other restricted funding	38,108	(39,199)	-	(1,091)
Two Ridings Fund	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
	<u>450,621</u>	<u>(446,712)</u>	<u>-</u>	<u>3,909</u>
TOTAL FUNDS	<u>810,321</u>	<u>(699,578)</u>	<u>(1)</u>	<u>110,742</u>

20. MOVEMENT IN FUNDS - continued

Description of funds

The designated fixed asset fund has been set up to assist in identifying those funds that are not free funds and represent the net book value of tangible assets purchased from funds designated for that the purpose. The transfer represents the movement in additions and disposals and depreciation charged on fixed assets in the period.

Restricted grant funding has been received by the charity to support the delivery of its care and information and advice services. All such income recognised in the period has been fully expended.

21. RELATED PARTY DISCLOSURES

Lifestyle 50Plus Limited

Lifestyle 50Plus Limited is a wholly owned subsidiary of the charity.

The subsidiary has been loss making in this and the prior year, with no profits available to be gifted to the parent charity. Recharges of £19,911 (2021: £Nil) have been made from the charity to Lifestyle50 Plus in respect of shared facilities and overheads.

Included in debtors at the balance sheet date is £Nil (2021: £39,719) recognised as due to the charity from Lifestyle 50Plus; provision of £58,602 having been made against the amounts advanced. Interest charged on the loan facility is set at 2% above base rate.

CASEwork Services Community Interest Company

CASEwork is an associated company of the charity. Rebecca Tankard (trustee of the charity) and Helen Hunter (CEO) are also members of the CASEwork board of directors.

£14,415 has been paid to CASEwork Services Community Interest Company (CASEwork) in the year in respect of outsourced financial support services (2021: £Nil). An initial advance of £15,000 made to CASEwork to provide working capital is included as a debtor falling due after more than one year, with interest at 2% above base rate recognised on the loan.

22. COMPANY LIMITED BY GUARANTEE

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.