

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 2023
FOR
AGE UK NORTH YORKSHIRE & DARLINGTON**

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

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**CHAIR OF TRUSTEES REVIEW OF THE YEAR
FOR THE YEAR ENDED 31 MARCH 2023**

Age UK North Yorkshire and Darlington, in common with many other charities, had a difficult year in 2022/23. While services were all open again following the Covid-19 pandemic, the challenges facing older people remained very evident and demand for services was very high. However, the financial impact of the pandemic and the subsequent cost of living crisis which is still hitting communities in the UK, have left our finances in a more precarious position. Public sector organisations and other funders, which charities rely on for contracts and income, have seen their own budgets squeezed.

Despite this challenging external environment, the charity continued to maintain our crucial services for older people in the local area, including a highly regarded day care service, our welcoming café, the meals at home service, vital Information and Advice team, and the groups and activities such as befriending that help older people stay connected, living active and healthy lives.

During 2022/23 we expanded our home meals delivery service to a wider number of vulnerable older people with the help of the Household Support Fund, managed by Darlington Borough Council. Many more older people were able to access a home-cooked, hot meal brought to their door by our team of staff and volunteers.

As Chair I would like to extend an enormous thank you to all our staff and volunteers for their work over the last year. I am very proud of the quality of our services and what our teams achieved to respond to the needs of the most vulnerable older people in our area.

Kate Roe
Chair of Trustees

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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

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 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 2023**

ACHIEVEMENT AND PERFORMANCE

Covid19

Despite the end of pandemic measures, the charity continued to feel the financial impact caused by the temporary closure of services and the retrenchment that was required. This included closing offices in North Yorkshire and consequently the charity is considerably smaller than it has been in the past.

Volunteering

Volunteers are vital to our ability to provide services to older people and, as ever, we were overwhelmed with the generosity, commitment and enthusiasm our volunteers provided. Around 140 volunteers delivered meals at home, made befriending telephone calls, supported our helpline and Information and Advice team, collected shopping and prescriptions, and worked in the kitchens.

Befriending

In partnership with Primary Care Darlington social prescribing team, our befriending service supported over 250 older people over the last year.

Information and Advice

This service is free at the point of delivery and has continued to be extremely busy throughout the year. We have provided support over the phone, in our offices and where needed in people's own homes. We delivered sessions to 2,754 clients and handled over 4,700 enquiries, yielding over £2.77 million in additional benefits and financial support for our customers. In a survey we carried out with our I&A clients, 99% of them were 'very satisfied' with our service.

Veterans Support

We continued to support Veterans Groups in Darlington and North Yorkshire, and continued to apply for specific funding to deliver projects aimed at supporting veterans in our communities.

Day care service

Our day care service supports around a dozen dementia clients every day. Some clients come for individual respite days, some regularly for one or more days per week. As well as physical and cognitive activities, nutritious meals and snacks, we can also offer clients an assisted bath or shower. Both clients and their families find the service very positive and helpful. Just over half of our clients are self-funding with the remainder funded by Darlington Borough Council Social Services. We also receive funding from Darlington Borough Council to provide respite breaks for family carers.

Lifestyle 50Plus Trading Company

Lifestyle has operated as a separate trading subsidiary company of Age UK North Yorkshire and Darlington primarily for catering services. However during 22/23, trustees took the decision to wind-up the company and transfer its functions to the main charity as this would be a more efficient and streamlined model of working for a relatively small charity.

During 22/23, the catering service was busy, as the pandemic impact diminished. Whilst the kitchen will no longer operate as a separate company, the café and other services such as meals at home, lunch clubs and so on, remain at the heart of our charity. This year we have delivered up to 60 meals a day, 7 days a week to those clients who are at home and struggle to get out into the community.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

2022/23 has been another challenging year financially. This is primarily due to the ongoing challenge of providing high quality services at an affordable cost to individuals, families and stakeholders such as local councils. Many of our services have not been able to increase charges to a level that would enable the charity to cover its core costs. Trust and grant applications, and an occasional legacy help to plug this gap but cannot be relied upon.

2022/2023 saw an overall loss of £9,112 (£294,995 loss in 21/22).

In order to manage the financial challenges, we continued with the actions that had been set in train in 2021/22 such as: establishing a Turnaround Sub-Committee of the main board which focused on implementing the recommendations made in the options review; reviewing all our income generating streams to ensure maximum efficiencies, specifically the day care and meals at home services; and developing effective local partnerships.

We have also brought our finance function and systems back in-house, in order to give us greater visibility, timeliness and clarity about our financial reporting and management information.

Principal funding streams this year have been: contracts - predominantly Local Authority and NHS Trusts; funding from grant making bodies including charitable trusts; donations and individuals paying for services such as day care and meals at home. However, a fundamental change in strategy from North Yorkshire County Council has led to the withdrawal of contracts across that area and has meant a reduction in the services we can now offer.

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. Trustees are aware that the current financial position is below our current policy and are actively monitoring our cashflow position, and making plans to improve the financial position so that the charity can continue to operate.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Acknowledgement of Support and Partnership

Age UK (National)
Age UK County Durham
Age UK North Craven
Alzheimer's Society
Armed Forces Covenant
Centre for Better Ageing
Citizens Advice Darlington
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
Eon
Hambleton District Council
Harrogate and rural District Clinical Commissioning Group
Harrogate Borough Council
Healthwatch Darlington
Kings Church Community Centre
Latimer Hinks Solicitors
Memorial Hospital Darlington
Morrisons Foundation
MS Society Darlington and District
Rotary Club Darlington
Stronger Communities North Yorkshire
Tees, Esk and Wear Foundation Trust
The Cornmill Retail Centre
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 2023**

PLANS FOR THE FUTURE

As a charity, we find ourselves at a point where the previous impact of the pandemic and the current cost of living crisis, have eaten away at our reserves. 2023/24 is therefore a crucial year for ensuring the charity gets back on a sound financial footing in terms of day to day income. Our work has demonstrated that we can achieve this with the following actions.

- Ensuring that our current day care pricing structure enables us to achieve full cost recovery
- Expanding our day care service, increasing the number of clients we can support by utilising an under-used space on the ground floor of Bradbury House
- Reviewing the pricing for all food and hospitality services and diversifying the range of food services we offer in the local community
- Finalising the closure of offices in Northallerton and Skipton
- Continuing to make high quality funding applications to trusts, grant funders and other organisations
- Developing a strategy for increasing corporate donations

We will also continue to develop our collaborative partnerships with other charities to find new ways to support people across the very wide and rural parts of North Yorkshire that fall within our remit.

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 six-weekly.

During 22/23 it had one active wholly owned subsidiary company - Lifestyle 50plus Limited - a catering service based at Bradbury House. However the charity is in the process of winding-up the separate company and bringing the services under the main charity.

The Charity has appointed a Finance Committee which provides specific close scrutiny on financial issues and reports to the main Trustee Board. This Committee meets six-weekly, a week before each 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 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 2023**

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.

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

The Charity maintained its Age UK Quality Standard Award and the Age UK's Information and Advice Quality Standard Award.

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 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 six-weekly, 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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:

K Roe - Chair
J Ellis - Vice Chair
R Tankard - Treasurer
CN Worts
PJ Phillips (resigned December, 2022, retains honorary post)
G Cooney (Appointed 22nd August, 2022)
K Culverhouse (Appointed 2nd March, 2023)
J Anderson (Appointed 7th December, 2022)
P Bowker (Appointed 19th January, 2023)
Dr Bhogal (Appointed 19th January, 2023)
JG Moorley (deceased)
NS Palmer (resigned October, 2022)
CL Wood (resigned February, 2023)
B Wilkes (resigned October, 2022)
L Hartley (resigned October, 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 2023**

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 14 December 2023 and signed on its behalf by:

K Roe - Trustee

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 2023.

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 - matter of concern

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 member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination.

I have considered the trustees' assessment of the going concern status of the charity, and disclosures provided in these accounts and Report of the Trustees, and have concluded that this is reasonable and appropriate.

I understand however that the charity has experienced cash flow challenges in the period since the year end to the approval of these accounts, and that the improvement in the charity's financial position is dependent on the successful implementation of the strategies and actions set out in the 'Plans for the future' on page 6. This indicates that a material uncertainty exists that may cast doubt on the charity's ability to continue as a going concern.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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; and
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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Harry Howley

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

23 January 2024

AGE UK NORTH YORKSHIRE & DARLINGTON

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	119,512	9,115	128,627	25,947
Charitable activities	6				
Services and support for older people		205,354	250,745	456,099	368,498
Other trading activities	4	2,800	-	2,800	-
Investment income	5	13,101	-	13,101	20,973
Other income	7	-	-	-	14,831
Total		340,767	259,860	600,627	430,249
EXPENDITURE ON					
Raising funds	8	10,268	-	10,268	58,602
Charitable activities	9				
Services and support for older people		348,726	250,745	599,471	666,640
Total		358,994	250,745	609,739	725,242
Net gains/(losses) on investments		-	-	-	(2)
NET INCOME/(EXPENDITURE)		(18,227)	9,115	(9,112)	(294,995)
Transfers between funds	21	9,115	(9,115)	-	-
Net movement in funds		(9,112)	-	(9,112)	(294,995)
RECONCILIATION OF FUNDS					
Total funds brought forward		455,482	-	455,482	750,477
TOTAL FUNDS CARRIED FORWARD		446,370	-	446,370	455,482

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	16	391,107	-	391,107	397,063
Investments	17	2	-	2	2
		391,109	-	391,109	397,065
CURRENT ASSETS					
Debtors	18	38,452	-	38,452	36,253
Cash at bank and in hand		85,692	-	85,692	155,842
		124,144	-	124,144	192,095
CREDITORS					
Amounts falling due within one year	19	(68,883)	-	(68,883)	(133,678)
NET CURRENT ASSETS		55,261	-	55,261	58,417
TOTAL ASSETS LESS CURRENT LIABILITIES		446,370	-	446,370	455,482
NET ASSETS		446,370	-	446,370	455,482
FUNDS	21				
Unrestricted funds				446,370	455,482
TOTAL FUNDS				446,370	455,482

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 2023

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 14 December 2023 and were signed on its behalf by:

K Roe - Trustee

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(61,035)</u>	<u>(122,170)</u>
Net cash used in operating activities		<u>(61,035)</u>	<u>(122,170)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,115)	-
Loan to CASEwork		-	(15,000)
Interest received		-	25
Net cash used in investing activities		<u>(9,115)</u>	<u>(14,975)</u>
Change in cash and cash equivalents in the reporting period		<u>(70,150)</u>	<u>(137,145)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>155,842</u>	<u>292,987</u>
Cash and cash equivalents at the end of the reporting period		<u><u>85,692</u></u>	<u><u>155,842</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(9,112)	(294,995)
Adjustments for:		
Depreciation charges	15,072	19,745
Losses on investments	-	2
Interest received	-	(25)
(Increase)/decrease in debtors	(2,200)	101,415
(Decrease)/increase in creditors	(64,795)	51,688
Net cash used in operations	(61,035)	(122,170)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	155,842	(70,150)	85,692
	<u>155,842</u>	<u>(70,150)</u>	<u>85,692</u>
Total	<u>155,842</u>	<u>(70,150)</u>	<u>85,692</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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 carried out an assessment of the charity's going concern position. In making this assessment, the trustees have considered the challenges facing the charity in funding its activities in the current economic environment with a reduced levels of reserves, and acknowledge that this could cast doubt over its ability to continue as a going concern. Having considered the financial position and projections of the charity however, the trustees 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 estimate 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Income

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	19,493	23,447
Legacies	109,134	2,500
	<u>128,627</u>	<u>25,947</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>2,800</u>	<u>-</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Charge to trading subsidiary	12,457	19,911
Deposit account interest	-	25
Interest from subsidiary	-	877
Other interest	644	160
	<u>13,101</u>	<u>20,973</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Fees for services	Services and support for older people	118,497	90,663
Other income	Services and support for older people	118	2,908
Grants and service contracts	Services and support for older people	337,484	274,927
		<u>456,099</u>	<u>368,498</u>

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

Contract and grant income recognised includes £76,739 (2022: £138,485) under the charity's Wellbeing and Prevention contract with North Yorkshire County Council.

Total grant income of £260,745 (2022: £136,442) has been recognised as part of income from charitable activities; £250,745 (2022: £106,120) being classified as restricted. These are performance related grants which fund the delivery of specific services or programmes.

7. OTHER INCOME

	2023	2022
	£	£
CJRS grant income	<u>-</u>	<u>14,831</u>

8. RAISING FUNDS**Other trading activities**

	2023	2022
	£	£
Provision against amounts advanced to subsidiary	<u>10,268</u>	<u>58,602</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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10) £	Support costs (see note 11) £	Totals £
Services and support for older people	420,391	179,080	599,471

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	365,295	388,856
Other staff & volunteer costs	14,910	19,362
Other direct costs	40,186	26,461
Funds transferred to partner organisations	-	43,302
	420,391	477,981

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

11. SUPPORT COSTS

	Support costs £
Services and support for older people	179,080

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

	2023 Services and support for older people £	2022 Total activities £
Premises costs	45,961	51,400
Insurance	8,483	6,830
General office	18,124	15,308
Communications and IT	19,714	22,282
Governance	5,261	4,996
Advertising	6,251	2,444
Consultancy, professional & training	58,633	64,099
Motor expenses	-	168
Finance costs	1,581	1,387
Depreciation of tangible and heritage assets	15,072	19,745
	179,080	188,659

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	15,071	19,746
Fees payable for the preparation and independent examination of the financial statements	5,160	4,800
	<u>5,160</u>	<u>4,800</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

14. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	339,763	361,124
Social security costs	20,593	23,125
Other pension costs	4,939	4,607
	<u>365,295</u>	<u>388,856</u>

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

	2023	2022
Charity employees	19	20
	<u>19</u>	<u>20</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 £107,076 (2022: £80,300).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,947	-	25,947
Charitable activities			
Services and support for older people	262,378	106,120	368,498
Investment income	20,973	-	20,973
Other income	14,831	-	14,831
Total	<u>324,129</u>	<u>106,120</u>	<u>430,249</u>
EXPENDITURE ON			
Raising funds	58,602	-	58,602
Charitable activities			
Services and support for older people	555,520	111,120	666,640
Total	<u>614,122</u>	<u>111,120</u>	<u>725,242</u>
Net gains/(losses) on investments	<u>(2)</u>	<u>-</u>	<u>(2)</u>
NET INCOME/(EXPENDITURE)	(289,995)	(5,000)	(294,995)
RECONCILIATION OF FUNDS			
Total funds brought forward	745,477	5,000	750,477
TOTAL FUNDS CARRIED FORWARD	<u>455,482</u>	<u>-</u>	<u>455,482</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

16. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2022	482,194	188,616	40,302
Additions	-	-	-
At 31 March 2023	482,194	188,616	40,302
DEPRECIATION			
At 1 April 2022	232,699	87,459	33,457
Charge for year	3,857	2,338	1,612
At 31 March 2023	236,556	89,797	35,069
NET BOOK VALUE			
At 31 March 2023	245,638	98,819	5,233
At 31 March 2022	249,495	101,157	6,845
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	61,656	26,514	799,282
Additions	9,115	-	9,115
At 31 March 2023	70,771	26,514	808,397
DEPRECIATION			
At 1 April 2022	34,038	14,566	402,219
Charge for year	4,371	2,893	15,071
At 31 March 2023	38,409	17,459	417,290
NET BOOK VALUE			
At 31 March 2023	32,362	9,055	391,107
At 31 March 2022	27,618	11,948	397,063

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

17. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST LESS IMPAIRMENT	
At 1 April 2022 and 31 March 2023	<u>2</u>
NET BOOK VALUE	
At 31 March 2023	<u>2</u>
At 31 March 2022	<u>2</u>

There were no investment assets outside the UK.

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
Class of share:	
Ordinary	100

	31/3/23	31/3/22
	£	£
Aggregate capital and reserves	(67,521)	(61,230)
Loss for the year	(6,291)	(39,445)

Investment in associated company

Age UK North Yorkshire & Darlington was one of five initial guarantor members of CASEwork Services Community Interest Company('CASEwork'). CASEwork was established in the prior 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.

18. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	17,978	14,028
Prepayments and accrued income	4,670	7,065
	<u>22,648</u>	<u>21,093</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

18. DEBTORS - continued

	2023	2022
	£	£
Amounts falling due after more than one year:		
Loan to CASEwork	15,804	15,160
	<u> </u>	<u> </u>
Aggregate amounts	38,452	36,253
	<u> </u>	<u> </u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	15,309	22,490
Social security and other taxes	6,333	3,415
Other creditors	4,703	4,292
Accruals and deferred income	42,538	103,481
	<u> </u>	<u> </u>
	68,883	133,678
	<u> </u>	<u> </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 £37,298 (2022: £52,251) of deferred income, and £Nil (2022: 19,833) of funding received to be repaid.

20. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	25,000	25,000
Between one and five years	21,250	46,250
	<u> </u>	<u> </u>
	46,250	71,250
	<u> </u>	<u> </u>

21. MOVEMENT IN FUNDS

	At 1.4.22	Net movement	Transfers between	At
	£	in funds	funds	31.3.23
	£	£	£	£
Unrestricted funds				
General fund	58,419	(18,227)	15,071	55,263
Fixed asset fund	397,063	-	(5,956)	391,107
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	455,482	(18,227)	9,115	446,370
Restricted funds				
Living Well Initiative	-	9,115	(9,115)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	455,482	(9,112)	-	446,370
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,767	(358,994)	(18,227)
Restricted funds			
Arqiva	16,667	(16,667)	-
E.ON Warm Homes	17,927	(17,927)	-
Postcode Neighbourhood	8,333	(8,333)	-
Other restricted funding	34,159	(34,159)	-
Cummins Foundation	10,199	(10,199)	-
DBC Household fund	50,000	(50,000)	-
Dementia Support Project	14,880	(14,880)	-
Digital Champions	36,000	(36,000)	-
Maintenance Cognitive Stimulation Therapy	11,655	(11,655)	-
Smart Energy	26,825	(26,825)	-
TE&WV Resilience Fund	8,750	(8,750)	-
Veterans Foundation	15,350	(15,350)	-
Living Well Initiative	9,115	-	9,115
	259,860	(250,745)	9,115
TOTAL FUNDS	600,627	(609,739)	(9,112)

Comparatives for 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	416,809	-	(19,746)	397,063
	745,477	(289,995)	-	455,482
Restricted funds				
Stronger Communities funding	5,000	(5,000)	-	-
TOTAL FUNDS	750,477	(294,995)	-	455,482

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

21. MOVEMENT IN FUNDS - continued

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	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	23,668	(23,668)	-	-
	<u>106,120</u>	<u>(111,120)</u>	<u>-</u>	<u>(5,000)</u>
TOTAL FUNDS	<u>430,249</u>	<u>(725,242)</u>	<u>(2)</u>	<u>(294,995)</u>

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.

Ageing Well Initiative funding was received to fund equipment purchases; the transfer shown above reflects the addition and movement to the designated fixed asset fund.

22. 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 £12,457 (2022: £19,911) 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 (2022: £Nil) recognised as due to the charity from Lifestyle 50Plus; provision of £10,268 (2022: £58,602) having been made against the amounts advanced.

Lifestyle50 Plus has ceased to trade with effect from 31 March 2023, with its activities taken on by the charity.

CASEwork Services Community Interest Company

CASEwork was an associated company of the charity in the year. Rebecca Tankard (trustee of the charity) and Helen Hunter (CEO) were also members of the CASEwork board of directors.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

22. RELATED PARTY DISCLOSURES - continued

£23,218 (2022: £14,415) has been paid to CASEwork Services Community Interest Company (CASEwork) in the year in respect of outsourced financial support services.

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.

The charity has ended its membership of CASEwork with effect from 1 April 2023.

23. COMPANY LIMITED BY GUARANTEE

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,493	23,447
Legacies	109,134	2,500
	128,627	25,947
Other trading activities		
Fundraising events	2,800	-
Investment income		
Charge to trading subsidiary	12,457	19,911
Deposit account interest	-	25
Interest from subsidiary	-	877
Other interest	644	160
	13,101	20,973
Charitable activities		
Fees for services	118,497	90,663
Other income	118	2,908
Grants and service contracts	337,484	274,927
	456,099	368,498
Other income		
CJRS grant income	-	14,831
Total incoming resources	600,627	430,249
EXPENDITURE		
Other trading activities		
Provision against amounts advanced to subsidiary	10,268	58,602
Charitable activities		
Wages and salaries	339,763	361,124
Employer's NI	20,593	23,125
Pension costs	4,939	4,607
Other staff & volunteer costs	14,910	19,362
Other direct costs	40,186	26,461
Funds transferred to partner organisations	-	43,302
	420,391	477,981

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Support costs		
Support costs		
Premises costs	45,961	51,400
Insurance	8,483	6,830
General office	18,124	15,308
Communications and IT	19,714	22,282
Governance	5,261	4,996
Advertising	6,251	2,444
Consultancy, professional & training	58,633	64,099
Motor expenses	-	168
Finance costs	1,581	1,387
Depreciation of tangible and heritage assets	15,072	19,745
	179,080	188,659
Total resources expended	609,739	725,242
Net expenditure	(9,112)	(294,993)