

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
AGE UK NORTH YORKSHIRE & DARLINGTON

UHY Calvert Smith LLP
Chartered Accountants
Heritage House
Murton Way
Osbalwick
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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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 focused 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.

ACHIEVEMENTS AND PERFORMANCE

Age UK North Yorkshire and Darlington has had an extremely eventful year. Our services continued to be in much demand, while the cost-of-living challenges for older people are significant, leading to Age UK North Yorkshire and Darlington needing to provide extra support for more vulnerable elderly people through meals at home, care services and our information and advice service.

Our day care staff have continued to provide clients and their families and carers with enjoyable and stimulating days in our day care facilities. Our cafe has provided a welcoming environment for customers and the various activity groups who meet in our building. The information and advice team provide a specialist service for older people, particularly in making sure that they are claiming all the support to which they are entitled.

None of this would be possible without our volunteers, and once again we are incredibly grateful for all the time and energy they give us. I'm also grateful to my fellow trustees, all local volunteers also, who have supported me and the charity so well over the last year.

Financially our position remains challenging. The external environment for charity income and fundraising is difficult and highly competitive and so we continue to seek growth and diversification in our services in order to improve our stability and sustainability. I would like to thank all our funders, donors and corporate supporters for their support during the year. We have been very fortunate to recently receive some extremely generous legacy income which has helped our position greatly. We plan to use this generosity to rebuild our reserves, which were depleted during the Covid-19 pandemic, and invest in services for the future.

Once again, I would like to thank all our staff and volunteers for their hard work and commitment to delivering our vision which is to be the organisation older people trust to help them overcome challenges and love later life.

Time for Change

CEO

In the year ending 31st March 2025, Age UK North Yorkshire and Darlington witnessed several important changes. Perhaps, the most significant of these was the appointment of a new CEO.

The appointment of the new CEO came at an important time for the Charity. The previous year had been financially challenging, and despite the opportunity presented by some generous legacy donations, the future success of the charity was far from certain. The appointment of a CEO with the experience, commitment and drive to lead our staff and volunteers in the pursuit of a stable and successful organisation was the Board's number one priority. Based on the results so far, it is clear that the Board met its objective in the appointment of Fay Scullion.

Environment

Visitors to Bradbury House will have noticed the physical improvements - redecoration of the café, reception and stairway. New floor coverings. The materials were donated by local businesses the labour provided by members of staff and volunteers (led by the SMT who were first to roll their sleeves up). The Kitchen underwent a full refurbishment and upgrade with support from HSBC (£22k).

Less obvious changes - but equally significant - were the replacement of the windows and the improvements to heating and lighting using an Energy Savings grant.

The physical changes described have made Bradbury House a more welcoming environment for visitors and staff alike. There is still much to do, but the SMT have plans to both do the work and seek supporting funding.

Culture

There have been other changes too - these are as a consequence of the CEO's leadership style. Staff and volunteers are encouraged to make suggestions for improvement and then are supported in the delivery of these changes. Staff and volunteers are encouraged to work more flexibly - Age UK North Yorkshire & Darlington is a small organisation with few staff - the ability to work across role boundaries and "pivot down" when necessary is key to maintaining service delivery.

Staff roles and responsibilities have been reviewed, and where necessary, changed to meet the needs of the organisation. Every member of the team has access to 1-2-1 support from a line manager and has an annual appraisal to ensure that individuals continue to develop.

Management Capacity

Some things haven't changed - budgetary constraints mean that we rely on a small team to deliver services - growth is limited by a lack of management capacity to make change. In response to this, the Board supported the appointment of two management posts - a Finance manager (taking back "in house" the Finance manager role - funded using the money previously spent on external consultancy). The second post - Income Generation manager - funded using some of the legacy money. It is hoped that this new management capacity will enable further service growth.

Service Growth

The Charity's services can be divided into four main areas: Care, Catering, Information and Advice (I&A), Groups and Activities.

In the year to March 2025, Care services have yet to show any growth when compared to the previous year. Catering services are showing some early signs of growth (but less than budget expectations). I&A delivered benefits to clients in excess of £2.5m - unfortunately, this valuable service is unsupported by external commissioners and so runs at a significant financial cost to the charity.

We supported 22 activity groups with almost 6500 attendees. In North Yorkshire, 1270 attendees benefitted from groups like "Gentle exercise to music" and Walking Football.

Challenges

The biggest challenge facing this charity is the financial one. The amount of grant funding available continues to shrink. Competition for grant funding is on the rise. Local councils face budget cuts and this is reflected in our contracts.

Securing the future of our services is largely dependent on growing our offer. Broadening our service offer requires management capacity - most of which is expended on running the charity on a day to day basis. We need growth to enable the funding of new posts (capacity) - we need capacity to develop service growth.

Opportunities

Despite the challenges, the SMT and the Board envisage opportunities for growth.

Expansion of existing services into North Yorkshire is an opportunity - but will require us to raise our profile in that county. This is the reverse of the necessary decision taken when the Charity entered "Turnaround".

The expected development of Care services has not materialised, however, there are plans being developed to provide ancillary care services (e.g. assisted bathing).

The SMT is planning to develop external catering services in the coming year e.g. the Darlington Borough Council Meals for Schools programme.

FINANCIAL REVIEW

The accounts show an overall deficit of (£91,552) for 2024/25, compared with a surplus of £307,559 in 2023/24. The surplus in the prior year includes legacy income recognised of £280,000.

In order to continue to manage the financial challenges, we continued to scrutinise our finances very carefully through our finance and business development committee. We continue to keep a range of long term options on the table, including partnership working and collaboration with other local charities or regional Age UKs. We believe that we will need to consider providing additional or new services as well as reviewing all our income generating streams to ensure maximum efficiency.

Principal funding streams this year have been: contracts - predominantly from Darlington Borough Council; funding from grant making bodies including charitable trusts; donations and individuals paying for services such as day care and meals at home. We continue to seek to increase our services within North Yorkshire, although our options are currently limited by what Council contracts are available. We hope to engage more closely with the new unitary North Yorkshire Council to understand where we can add value.

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 have been aware that the financial position has been below our current policy in recent years and have been actively monitoring our cashflow position, making plans to improve the financial position so that the charity can continue to operate. For this reason, we will use some of the recent legacy income to rebuild our reserves which were significantly depleted during the Covid-19 pandemic and subsequent financial difficulties.

Acknowledgement of Support and Partnership

Age UK (National)
Age UK Brand Partners across Yorkshire and the North East
Alzheimer's Society
Armed Forces Covenant
Branksome Hall Community Hub
Centre for Better Ageing
Citizens Advice Darlington
Community First Yorkshire
County Durham and Darlington NHS Foundation Trust
Cummins Global
Point North
Darlington Association on Disability
Darlington Borough Council
Darlington Mind
Dementia Forward
County Durham and Darlington Police Commissioner
Durham Constabulary
Harrogate and Rural District Clinical Commissioning Group
Healthwatch Darlington
Kings Church Community Centre
Latimer Hinks Solicitors
Memorial Hospital Darlington
MS Society Darlington and District
North Yorkshire Council
Rotary Club Darlington
Stronger Communities North Yorkshire
Tees, Esk and Wear Foundation Trust
The Cornmill Retail Centre
Volunteers and Good Friends
Willow Road Community Centre

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

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 1 April 2011 and incorporated on 31 March 2012. The current governing document was revised on 9 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.

The Charity has appointed a Finance and Business Development 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. The Charity has also appointed a People and Compliance Committee which provides close scrutiny on risk, quality, safeguarding, HR and governance issues. This Committee meets six-weekly in advance of each Charity Board meeting.

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

Recruitment and Appointment of Trustees

Trustees are elected for an initial two year term, followed by a three year term thereafter. There is no current restriction on the number of consecutive terms a Trustee can serve, although the Charity seeks to follow the best practice guidance which limits the number of terms. The appointed Chair is restricted to two years, followed by two 3 year terms as a maximum.

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. Two 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 Council procedures. The Head of Operation has been the designated safeguarding lead in 2025 along with the Vice Chair of the Board as lead for Trustees.

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. The committee has members which include the Vice 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.

Acknowledgements

On behalf of the Board, I would like to thank our staff and volunteers for their commitment and continued hard work.

The Board is grateful to the funders, donors and corporate supporters for their generous contributions this year.

Last - but not least - my personal thanks to fellow Trustees for their support, time, skills and experience during the last twelve (challenging) months.

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 serving in the year:
G Cooney - Chair
J Ellis - Vice Chair
A Conley - Treasurer (resigned 24 October 2024)
R Tankard - Treasurer (from 12 December 2024)
K Roe
K Culverhouse
J Anderson
Dr B Bhogal
J White (from 12 December 2024)

Trustees appointed after the year-end date:
J Watson (from 25 April 2025)

Chief Executive Officer:
Kevin Cooper (interim CEO to October 2024)
Fay Scullion (from October 2024)

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

AGE UK NORTH YORKSHIRE & DARLINGTON

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 15 January 2026 and signed on its behalf by:

G Cooney - 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 2025.

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 member of the Institute of Chartered Accountants in England and Wales, 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.

Harry Howley MAAT FCA
The Institute of Chartered Accountants in England and Wales

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

19 January 2026

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	157,831	61,665	219,496	349,185
Charitable activities	6				
Services and support for older people		293,834	54,190	348,024	494,826
Other trading activities	4	23,817	-	23,817	32,908
Investment income	5	1,562	-	1,562	906
Other income	7	1,045	-	1,045	13,546
Total		<u>478,089</u>	<u>115,855</u>	<u>593,944</u>	<u>891,371</u>
EXPENDITURE ON					
Raising funds	8	12,200	-	12,200	(1,311)
Charitable activities	9				
Services and support for older people		597,877	75,419	673,296	585,123
Total		<u>610,077</u>	<u>75,419</u>	<u>685,496</u>	<u>583,812</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	20	(131,988) 45,527	40,436 (45,527)	(91,552) -	307,559 -
Net movement in funds		(86,461)	(5,091)	(91,552)	307,559
RECONCILIATION OF FUNDS					
Total funds brought forward		733,329	20,600	753,929	446,370
TOTAL FUNDS CARRIED FORWARD		<u>646,868</u>	<u>15,509</u>	<u>662,377</u>	<u>753,929</u>

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	15	404,287	-	404,287	384,912
CURRENT ASSETS					
Stocks	16	1,026	-	1,026	2,105
Debtors	17	149,822	-	149,822	337,442
Cash at bank and in hand		159,966	25,509	185,475	74,557
		<u>310,814</u>	<u>25,509</u>	<u>336,323</u>	<u>414,104</u>
CREDITORS					
Amounts falling due within one year	18	(68,233)	(10,000)	(78,233)	(45,087)
		<u>242,581</u>	<u>15,509</u>	<u>258,090</u>	<u>369,017</u>
NET CURRENT ASSETS					
		<u>242,581</u>	<u>15,509</u>	<u>258,090</u>	<u>369,017</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>646,868</u>	<u>15,509</u>	<u>662,377</u>	<u>753,929</u>
NET ASSETS		<u>646,868</u>	<u>15,509</u>	<u>662,377</u>	<u>753,929</u>
FUNDS	20				
Unrestricted funds				646,868	733,329
Restricted funds				15,509	20,600
TOTAL FUNDS				<u>662,377</u>	<u>753,929</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

BALANCE SHEET - continued
31 MARCH 2025

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 15 January 2026 and were signed on its behalf by:

G Cooney - Trustee

AGE UK NORTH YORKSHIRE & DARLINGTON

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	166,669	(29,858)
Net cash provided by/(used in) operating activities		166,669	(29,858)
Cash flows from investing activities			
Purchase of tangible fixed assets		(56,086)	-
Advances and repayments from subsidiary		-	5,317
Loan to CASEwork - capital repaid		-	12,500
Interest received		335	906
Net cash (used in)/provided by investing activities		(55,751)	18,723
Change in cash and cash equivalents in the reporting period		110,918	(11,135)
Cash and cash equivalents at the beginning of the reporting period		74,557	85,692
Cash and cash equivalents at the end of the reporting period		185,475	74,557

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(91,552)	307,559
Adjustments for:		
Depreciation charges	21,972	13,813
Loss on disposal of fixed assets	14,739	-
Interest received	(335)	(906)
Cash and fixed assets from subsidiary	-	(12,935)
Movement on accrued legacy income	172,948	(280,000)
Investment in subsidiary written off	-	2
Decrease/(increase) in stocks	1,079	(2,105)
Decrease/(increase) in debtors	14,672	(31,490)
Increase/(decrease) in creditors	33,146	(23,796)
Net cash provided by/(used in) operations	<u>166,669</u>	<u>(29,858)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	74,557	110,918	185,475
	<u>74,557</u>	<u>110,918</u>	<u>185,475</u>
Total	<u>74,557</u>	<u>110,918</u>	<u>185,475</u>

3. MAJOR NON-CASH TRANSACTIONS

The charity's trading subsidiary, Lifestyle 50Plus Limited, ceased to trade with effect from 31 March 2024, with its activities subsequently taken on by the charity. Adjustment was made in the prior year reconciliation to net cash flow from operating activities above for fixed assets and cash transferred from the subsidiary.

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. Having considered the financial position and projections of the charity 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 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, and the recognition requirements for legacy income.

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.

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.

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.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

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	- 25% on reducing balance, 20% on reducing balance and 15% on reducing balance
Fixtures and fittings	- 33.3% on reducing balance and 15% on reducing balance
Computer equipment	- 33% on cost, 25% on reducing balance and 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Designated funds are to be used for specific purposes but there is no legal obligation on the charity to use the funds in this way.

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

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

Financial instruments

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Government grants

Government grants are 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.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	24,319	29,991
Gift aid	1,059	594
Legacies	132,453	280,000
Grants	61,665	38,600
	<u>219,496</u>	<u>349,185</u>

Income from legacies includes £107,052 (2024: £280,000) which has been accrued but not received as at the year end date.

Restricted grant income of £61,665 (2024: £38,600) has been received in the year.

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Cafe and catering sales	<u>23,817</u>	<u>32,908</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	507	-
Other interest	1,055	906
	<u>1,562</u>	<u>906</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Fees for services	Services and support for older people	149,870	147,433
Meals at home	Services and support for older people	50,038	60,463
Grants and service contracts	Services and support for older people	148,116	286,930
		<u>348,024</u>	<u>494,826</u>

Fees for services includes amounts receivable for daycare services, homecare services and room hire.

Grant and service contract income recognised includes £81,376 (2024: £146,370) under the charity's Household Fund and Carers' Break contracts with Darlington Borough Council.

Total grant income of £59,190 (2024: £140,560) has been recognised as part of income from charitable activities; £54,190 (2024: £82,778) being classified as restricted. These are performance related grants which fund the delivery of specific services or programmes.

Other income included in grants and service contracts includes Age UK Partner payments and minibus hire income, totalling £7,550 (2024: £Nil).

7. OTHER INCOME

	2025	2024
	£	£
Recharge utility costs	<u>1,045</u>	<u>13,546</u>

8. RAISING FUNDS

Raising donations and legacies

2025	2024
£	£
12,200	-

Fundraising support

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10) £	Support costs (see note 11) £	Totals £
Services and support for older people	476,554	196,742	673,296

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	384,891	355,212
Other staff & volunteer costs	18,650	15,035
Other direct costs	39,873	16,404
Food and catering costs	33,140	34,572
	476,554	421,223

11. SUPPORT COSTS

	Support costs £
Services and support for older people	196,742

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

	2025 Services and support for older people £	2024 Total activities £
Premises costs	47,136	47,261
Insurance	13,672	8,362
General office	7,782	10,115
Communications and IT	6,344	9,264
Governance	4,400	6,640
Advertising	9,064	10,159
Consultancy, professional & training	44,426	56,474
Finance costs	1,901	1,812
Carried forward	134,725	150,087

11. SUPPORT COSTS - continued

	2025 Services and support for older people £	2024 Total activities £
Brought forward	134,725	150,087
Irrecoverable VAT	25,306	-
Depreciation of tangible fixed assets	21,972	13,813
Loss on sale of tangible fixed assets	14,739	-
	<u>196,742</u>	<u>163,900</u>

12. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	21,972	13,813
Deficit on disposal of fixed assets	14,739	-
Fees payable for the preparation and independent examination of the financial statements	<u>6,500</u>	<u>6,000</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

14. STAFF COSTS

	2025 £	2024 £
Wages and salaries	363,336	326,246
Social security costs	15,864	23,436
Other pension costs	5,691	5,530
	<u>384,891</u>	<u>355,212</u>

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

	2025	2024
Charity employees	<u>21</u>	<u>19</u>

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

14. STAFF COSTS - continued

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

The total remuneration of the key management personnel of the charity in the year, inclusive of pension and employer social security costs and amounts paid to management working on a self-employed basis, was £98,056 (2024: £95,226).

15. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2024	482,194	188,616	47,920
Additions	-	2,766	-
Disposals	-	(2,633)	(5,312)
At 31 March 2025	482,194	188,749	42,608
DEPRECIATION			
At 1 April 2024	237,912	93,654	36,294
Charge for year	6,359	933	2,060
Eliminated on disposal	-	(2,281)	(1,714)
At 31 March 2025	244,271	92,306	36,640
NET BOOK VALUE			
At 31 March 2025	237,923	96,443	5,968
At 31 March 2024	244,282	94,962	11,626

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

15. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	70,771	26,514	816,015
Additions	43,418	9,902	56,086
Disposals	(35,137)	(5,995)	(49,077)
At 31 March 2025	79,052	30,421	823,024
DEPRECIATION			
At 1 April 2024	42,892	20,351	431,103
Charge for year	9,601	3,019	21,972
Eliminated on disposal	(25,885)	(4,458)	(34,338)
At 31 March 2025	26,608	18,912	418,737
NET BOOK VALUE			
At 31 March 2025	52,444	11,509	404,287
At 31 March 2024	27,879	6,163	384,912

16. STOCKS

	2025 £	2024 £
Stocks	1,026	2,105

17. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	23,891	14,047
VAT	-	6,877
Prepayments and accrued income	122,204	313,263
	146,095	334,187
Amounts falling due after more than one year:		
Loan to CASEwork	3,727	3,255
Aggregate amounts	149,822	337,442

Prepayments and accrued income includes legacy income receivable of £107,052 (2024: £280,000).

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	11,156	10,471
Social security and other taxes	7,474	4,384
VAT	35,756	-
Other creditors	2,339	6,328
Accruals and deferred income	21,508	23,904
	<u>78,233</u>	<u>45,087</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of service or programme. The movement for the year is reconciled as follows:

	£
At 1 April 2024	4,950
Additions during the year	10,000
Deferred amounts released to income	<u>(4,950)</u>
At 31 March 2025	<u>10,000</u>

Closing deferred income this year is restricted, because the income will be used for restricted purposes.

19. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	10,080	21,250
Between one and five years	39,480	-
	<u>49,560</u>	<u>21,250</u>

20. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	348,419	(131,988)	26,150	242,581
Fixed asset fund	384,910	-	19,377	404,287
	<u>733,329</u>	<u>(131,988)</u>	<u>45,527</u>	<u>646,868</u>
Restricted funds				
Premises refurbishment	20,600	27,037	(45,027)	2,610
Information and Advice - County Durham	-	500	(500)	-
Group physical activities	-	12,899	-	12,899
	<u>20,600</u>	<u>40,436</u>	<u>(45,527)</u>	<u>15,509</u>
TOTAL FUNDS	<u><u>753,929</u></u>	<u><u>(91,552)</u></u>	<u><u>-</u></u>	<u><u>662,377</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	478,089	(610,077)	(131,988)
Restricted funds			
Other restricted funding	6,815	(6,815)	-
Veterans' support	12,375	(12,375)	-
Premises refurbishment	61,665	(34,628)	27,037
Supporting Older People - Harrogate	10,000	(10,000)	-
Information and Advice - County Durham	10,000	(9,500)	500
Group physical activities	15,000	(2,101)	12,899
	<u>115,855</u>	<u>(75,419)</u>	<u>40,436</u>
TOTAL FUNDS	<u><u>593,944</u></u>	<u><u>(685,496)</u></u>	<u><u>(91,552)</u></u>

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	55,263	286,959	6,197	348,419
Fixed asset fund	391,107	-	(6,197)	384,910
	<u>446,370</u>	<u>286,959</u>	<u>-</u>	<u>733,329</u>
Restricted funds				
Premises refurbishment	-	20,600	-	20,600
	<u>-</u>	<u>20,600</u>	<u>-</u>	<u>20,600</u>
TOTAL FUNDS	<u>446,370</u>	<u>307,559</u>	<u>-</u>	<u>753,929</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	769,992	(483,033)	286,959
Restricted funds			
Warm Homes	16,005	(16,005)	-
Other restricted funding	28,775	(28,775)	-
Dementia Support Project	3,720	(3,720)	-
Digital Champions	18,000	(18,000)	-
Veterans' support	5,779	(5,779)	-
Premises refurbishment	20,600	-	20,600
AUK funding - review project	18,000	(18,000)	-
Supporting Older People - Harrogate	10,500	(10,500)	-
	<u>121,379</u>	<u>(100,779)</u>	<u>20,600</u>
TOTAL FUNDS	<u>891,371</u>	<u>(583,812)</u>	<u>307,559</u>

Premises refurbishment

Funding from various organisations to support the refurbishment of Charity's premises and equipment at Bradbury House in Darlington. Funding provided includes refurbishment of the kitchen and reception area, replacement windows and doors, a heating system upgrade, new flooring and carpets and replacement furniture.

Veterans' support

Funding to support veterans in the North Yorkshire and Darlington area, through the provision of support groups and other support funding.

20. MOVEMENT IN FUNDS - continued

Supporting Older People - Harrogate

Income from North Yorkshire Council through Supporting Older People Harrogate, to support Age UK North Yorkshire and Darlington's Information and Advice service outreach in Harrogate.

Information and Advice - County Durham

Funding from County Durham Community Foundation to support the Charity's Information and Advice service.

Group physical activities

Income to enable Age UK North Yorkshire and Darlington to provide group physical activity sessions for the elderly in local communities.

Other restricted funding

Aggregated other restricted funding of a low value.

Designated fixed asset fund

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.

Transfers between funds

Transfers from restricted to general funds in the financial year are in relation to fixed assets purchased using restricted funds, where the restriction no longer applies once the asset has been purchased.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

22. COMPANY LIMITED BY GUARANTEE

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