

Charity Registration No. 1139470

Company Registration No. 07216053 (England and Wales)

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT AND CONSOLIDATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
***FOR THE YEAR ENDED 31 MARCH 2023***

<b>Trustees</b>	Martin Burke Ralph Chapman John Merchant Roger Howarth (Resigned 8 March 2023) Rebecca Haywood Susan Hayward Ian Slater (Resigned 31 July 2023) Sally Ireland (Resigned 8 March 2023) Nina Crump (Resigned 31 July 2023) Carys Williams (Appointed 8 March 2023) (Chair)	
<b>Patron</b>	Baroness Cumberlege of Newick, CBE	
<b>Chief Executive &amp; Secretary</b>	Steve Hare	
<b>Charity number</b>	1139470	
<b>Company number</b>	07216053	
<b>Registered office &amp; Principal address</b>	54 Cliffe High Street Lewes East Sussex BN7 2AN	
<b>Auditors</b>	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN	
<b>Main bankers</b>	CafCash Limited Kings Hill West Malling Kent ME19 4TA	National Westminster Bank plc PO Box 2421 11 High Street Lewes East Sussex BN7 2UJ

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# **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

## **(LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2023***

The Trustees of Age Concern East Sussex present their report together with the audited consolidated financial statements for the year ended 31 March 2023.

#### **The Charity**

The Charity's purpose as set out in its Articles of Association is to promote the relief of older people in any manner which is or hereafter may be deemed to be charitable in and around the county of East Sussex. Its Vision is that East Sussex is a great place to grow older. Its Mission is to enhance the quality of later life for people in East Sussex by:

- working with people in later life to identify and respond effectively to their expressed needs and aspirations.
- representing people in later life.
- promoting a positive image of later life.
- being a sustainable charity and social enterprise.
- collaborating with others.

#### **Public benefit**

All charitable undertakings focus on enhancing the quality of later life in and around East Sussex and are solely to further the charitable purposes for public benefit. Trustees consider how planned activities will contribute to the aims and objectives they have set. The Charity Commission's general guidance on public benefit has been referred to when reviewing aims and objectives, and in planning future activity. The people the Charity is trying to help and its main activities and are described below.

#### **Who benefited?**

Charitable objects and funding limit the services and activities provided by the Charity to older people in and around East Sussex. Census data and projections show that the proportion of the county's population over pensionable age is 25.4% of the total population (population aged over 65 in 2021 is 149,223 rising to 157,560 by 2024). This is substantially higher than the regional and national averages of 17.8% and 17% respectively. Moreover, the relative size of the population aged over 75 years is higher than in any other county in England and Wales. Nearly one-in-eight residents are aged 75 and over.

Evidence from the area's Joint Strategic Needs Analysis suggests that the local population is relatively healthy, and most people can expect to live a long life. However, across the county there are significant health and wellbeing issues. Currently there are around 13,000 people living with dementia (including those who are not yet diagnosed). Projections are that by 2024 63,000 people aged 65 years or older will be identified as having a disability. 73,000 will be identified as living with one or more limiting long-term condition.

There are also some substantial inequalities between groups of people and localities. Average life expectancy in some wards in Hastings, for example, is up to 15 years lower than in other parts of East Sussex. The county's population is expected to age considerably over the next twenty years as those born during the baby boom after the Second World War reach retirement.

All services are free at the point of use or are provided at affordable rates to ensure accessibility. Equality is an important issue for the Charity. It is believed that genuine and demonstrable equality of access is essential to the Charity's success, and that positive outcomes must be shared by all communities that use its services or engage in its activities. Further information about who benefits directly from the Charity's work is explained in the analysis of performance and achievements below.

#### **Ensuring delivery**

The Charity's agreed Vision, Mission and Strategic Aim guided its objectives for the year. Continuing uncertainty and risk in its operating environment led the Charity to ensure it was taking a highly flexible approach to its delivery and maintained its vigilance in relation to risk management. Progress was reviewed monthly (rather than the

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typical quarterly basis). This helped ensure that the focus was on meeting the needs of older people and ensuring sufficient financial resource to sustain the Charity's activity.

### **The Charity's focus**

The main objectives for the year have been the promotion of independence, choice, and control for people in later life often within the context of the on-going Cost-of-Living crisis; the challenging of age discrimination, poverty, and loneliness; and the promotion of healthier lifestyles. The strategies the Charity used to meet these objectives included:

- o providing a range of services which are accessible, person-centred and reflect relevant quality standards.
- o exerting influence through partnership working and lobbying on issues that affect the quality of later life.
- o representing people in later life at a variety of health, social care and economic committees, networks, and forums.
- o developing effective partnerships with older people and organisations interested in improving their quality of life.

### **Services**

In furtherance of its objects, "to promote the relief of older people in any manner which now is or hereafter may be deemed by law to be charitable in and around the county of East Sussex", the main areas of charitable service delivered were:

- information and advice
- preventative health projects and services
- post-hospital discharge support.

During 2022/23 8,966 older people were recorded as being directly supported through accessing these services. There were 51,806 recorded episodes of care. This compares with 9,170 people and 48,417 episodes of care in 2021/22. Details of the services delivered are described below.

### **Information and advice**

The Charity's accredited Information and Advice service provides a free, confidential, independent, and impartial support for people in later life across East Sussex, enabling choice and control. It gives signposting and assistance on accessing services and support including those relating to health, housing, wellbeing and social opportunities, and voluntary and statutory services. The largest proportion of enquiries concern claiming age related social welfare benefits.

During the year, the outcomes the service focused on delivering were:

- Increasing access to eligible benefits and financial assistance to improve financial health and reduce poverty.
- Supporting access to appropriate housing and accommodation.
- Providing signposting to voluntary and statutory services.
- Supporting access to Age UK East Sussex and Age UK services.
- Supporting carers/families of local older people in East Sussex accessing a broad range of information about health, wellbeing, financial assistance, and positive living opportunities.
- Increasing awareness of scams and reduced risk of being scammed.

Throughout 2022/23 the service responded to a significant increase in demand and complexity of need resulting from the Cost-of-Living Crisis, especially rising energy, and food costs. There was notable impact from the on-going effect of prolonged isolation and limited access to wider preventative services and support because of the Covid pandemic. The Charity also identified in increasing risk and targeting of older people locally with scams.

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Severe financial hardship brought many more new clients who were previously 'just about managing' and who were not claiming the benefits they were entitled to. There was significant demand for support with benefits checks and benefit applications.

Rising risk and incidents of scams targeting older people, especially those who are more isolated and vulnerable, was apparent. The Charity's scam prevention activity supports clients who are either at risk of being scammed or who have been scammed. It delivers information and advice, scams awareness raising (radio, social media, and poster) campaigns and presentations. It also offers practical support such as fitting call blockers. The aim is to equip people with the ability to spot scams and protect themselves. Presentations were made to local Councils for Voluntary Action, the Women's Institute, Frant and Stonegate village halls, Eastbourne lunch club, St Wilfrid's Hospice, Crowborough and Lewes libraires, and many other local community groups and venues across the County.

The service's focus is on preventing scams taking place. In addition to its awareness-raising activity, the Charity attended key crime reduction and other networking events and worked closely with partners such as Sussex Police and Trading Standards. Unfortunately, many older people were targeted by scams criminals during 2022/23 and this fraud can often mean people losing their life savings. Victims of scams tend to be reluctant to report the crime because they feel ashamed or embarrassed. Others may be unaware that the crime has taken place. The Charity's service offered One-to-one casework, helping people to get back money taken from them through scams. It was successful in recovering £221,000 during the year.

The increasing complexity of information and advice cases and the number of clients presenting with, and/or experiencing, more than one issue had several impacts on the service. Clients were more stressed and anxious. This meant that they needed more time to talk through their concerns and that there was an increased number of contacts with the service's advisors. Casework was more complex and required additional resources to achieve an outcome and maintain client and service records. There was increased pressure on team members in terms of overall demand and the emotional impact of working with distressed clients in difficult circumstances.

The Charity has been working hard to respond to these and other pressures. The service is delivered with a hybrid of remote and face-to-face support, and team members mix working from the Charity's office and from home and this has worked well. Management support, supervision, team meetings etc. ensure that wellbeing is being maintained. Training and development is on-going and recorded, and there is regular engagement regarding any service developments, legislative changes etc.

The Charity consolidated its partnership-working with statutory partners such as the County Council's Adult Social Care and Trading Standards to address the Cost-of-Living Crisis and the increasing risk of scams. Particular attention was given to strengthening the Charity's collaboration with other local VCSE advice providers. Operationally, these services have effective signposting and referral processes to ensure their clients access the right support. The Charity's Chief Executive and service manager are also active members of an Alliance of Voluntary Community Social Enterprise (VCSE) sector advice providers. Together these share service demand and issues insights, and report into county-wide planning and development activity with local authority partners.

Amongst the service's achievements in the year were:

- Partnering with East Sussex County Council and distributing £72,560 as targeted Household Support Fund Cost-of-Living crisis grants to support older people in severe financial hardship with the cost of energy, food, and other essentials in specific periods. Between April and September 2022 £28,560 was given as £70 grants to 408 clients, and then £44,000 in grants of £110 were allocated to 400 clients between September 2022 and March 2023.
- Securing £30,000 from the Francis Winham Foundation and distributing this as targeted £100 emergency financial hardship grants to 300 clients.
- £209,121.23 in successful new welfare benefit claims.
- Securing Cost-of-Living grant funding from Age UK to deliver a programme of benefits checks at the Isabel Blackman Centre, targeting 400 clients and providing 720 support sessions.

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- Partnering with Age UK and distributing £845 in targeted £65 extreme weather grants to 13 older people affected by the storms of February 2022, enabling them address damage to property, aerials etc.
- 1,100 triaged immediately responded to requests for simple information and signposting by customer service colleagues (though there is some underreporting of this as not all cases were logged due to operational pressures).
- Delivering a Warm Homes programme in partnership with Age UK, EoN and Energise Sussex Coast. Providing support such as benefits checks, smart meters, and access to grants for energy saving measures to 350 clients.
- 99 scams prevention presentations and 1479 attending clients.
- Targeted one-to-one scams support with 226 clients (272 support sessions) including the fitting of telephone call blockers, support to recover savings etc.
- Recovering more than £221,000 in money scammed from older people locally.

There were 5,346 clients and 10,806 episodes of support. Overall satisfaction was 100%. 100% of clients reported the service had enabled them to maintain or improve their financial situation, independence, and control, and access to other services. Other maintained or improved outcomes cited include social relations (77%), health (60%), and daily activities (60%).

### **Healthy living clubs**

The Charity provided on-going informal support and advice to Healthy Living Clubs in Hampden Park, Rye, Polegate, Sidley and Hastings, and to a Walking Football club. These had previously been set up by the Charity to provide a warm and welcoming setting for people aged 50+ where they can develop friendships and be more physically active. The aim is to improve health amongst those older people most at risk of leading unhealthy lifestyles and/or experiencing greatest health inequality. Over time the Charity trained-up volunteers from the group's membership so that each club is now largely run by their members. There was support to individual club leaders regarding their club's development and, where required, individual clubs' members were supported to re-engage with these.

120 members were provided with informal contact and advice, and there were 2978 support sessions. Satisfaction was 100%.

### **House clearance**

The Charity's house clearance service supports older people, their family, carers, and others. It creates space, disposes of unwanted items, recycles unwanted or unneeded pieces, and assists with down-sizing (i.e., by preparing a property for sale or clearing properties including garages and sheds). It operates from the Charity's Newhaven and Eastbourne Home stores/depots, however there was disruption to the latter when the lease of this ended in November 2022 (the Charity re-located to a new outlet in Eastbourne). This is a professional service, and, for example, there are strict policies and procedures that ensure that all items clearly have the permission of the owner/executor prior to any booking being made. House clearances can often involve additional labour and waste costs (tip runs and skip costs etc.). The Charity has a clear pricing structure to balance sustainability and affordability. Where possible items of furniture, household goods and electrical equipment are recycled and/or refurbished to avoid these going to landfill or being fly-tipped. These are normally sold through the Charity's retail outlets, on-line or through local auctions in support of the Charity's work.

As well as providing practical and logistical support, evidence clearly demonstrates that donating items in support of the Charity's work helps people feel better. This can, for example, help alleviate a sense of loss, stress or discomfort when moving home or disposing of items with sentimental value following bereavement. Additional benefits of the service are that this created opportunities for volunteering, employment and skills training opportunities for local people.

Satisfaction was 98.9%. Clients reported maintained or improved outcomes including independence and control (98%).

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## **Bed moving and deep cleaning**

The Charity continued its flexible and targeted delivery of bed moving and deep cleaning support, working in partnership with the NHS, Adult Social Care, and others to support older people returning home from hospital. This support responds to referrals where clients are unable to be discharged from hospital due to the state of their house. Typically, this involves the Charity's house clearance team assisting clients by repositioning their bed to a more accessible part of their home (e.g., moving from first to ground floor rooms) and arranging deep cleaning support to reduce health risk.

A total of 66 clients were supported in 2021/22 and there were 66 episodes of care. Customer satisfaction was 100% and 100% of clients reported maintained or improved independence and control.

## **Age UK East Sussex and Macmillan Cancer Support**

The Cancer Support Service was established in April 2015 to support older people experiencing cancer. This provides tailored practical and emotional support, enabling them to complete their cancer treatment. It also helps them to remain independent in their own homes after diagnosis and/or whilst going through cancer treatment.

2022/23 was a busy year for the team. A total of 150 clients were supported (1880 episodes of care) exceeding the target of 116. Satisfaction was 100%. Clients reported maintained or improved outcomes including access to other services (100%), daily activities (91%), social relationships (82%) independence and control (77%) and health (70%). The Charity worked closely with the service's funder to agree a contract extension.

## **Social prescribing**

The Charity's Social Prescribing Service supports patients from GP surgeries in the Lewes, Uckfield, Crowborough, and Havens localities, enabling them to navigate their way around local health, social care, and voluntary sector services. This is funded by a core contract commissioned via an alliance of agencies (led by Sussex Community NHS Trust) delivering community services across the area. There are additional roles that are funded through local Primary Care Networks.

Launched in February 2016, the service's aims are to increase the wellbeing and confidence of patients (and their carers) who may have complex physical needs and who are isolated or at risk of social isolation. It targets those who are making heavier than expected demands on primary care services for non-clinical support. The aim is also to reduce demand on the time of GPs, other health professionals and out of hours services, for social and non-clinical matters.

Amongst other support, the service seeks to involve clients in their care planning and assist the coordination of this. They inform, signpost, and proactively support clients to navigate their way around the county's health, social care, and voluntary sectors services. A key purpose is to ensure the client's experience is seamless. This is achieved by the service working alongside GPs to deliver joined up care and support following their attendance at the surgery.

The Charity's Chief Executive and service manager have continued to engage with NHS and Local Authority partners, VCSE Social Prescribing providers and others in an informal information sharing network to take forward development activity. The Charity's Chief Executive also led the drafting and publication of a Social Prescribing positioning paper on behalf of the East Sussex VCSE Alliance. This raised key issues and concerns about social prescribing and kept this on the policy agenda locally.

The Charity's service performance was strong. It exceeded contractual targets to meet the rising demand and increased complexity of need amongst older people. Local Primary Care Networks and GPs working with the Charity made an approach regarding this and, as a result, the service expanded by two further team members. The Charity's core contract was also extended.



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Other changes included the recruitment of a new service Team Leader, the restructuring of team training to meet the requirements of new guidance from NHS England, and innovative approaches to professional development and mutual support via group and one-to-one peer support.

A total of 838 clients were supported in 2022/23 and there were 14,266 episodes of care. Satisfaction was 100%. Clients reported maintained or improved outcomes including access to other services (86%), independence and control (58%), health (53%), daily activities (43%), and Social Relationships (40%).

### **Veterans support**

The Charity's previous targeting of older veterans, tackling their isolation and addressing barriers to re-connecting with their local community continued up to January 2023, using some extension funding from the Armed Forces Covenant Fund's Sustaining Support programme. Evidence from the Charity's 2022 engagement demonstrated 80% of respondents citing that low confidence was the major barrier. Support involved volunteer telephone befriending, and informal advice and signposting to local services.

During the period 417 clients were supported and there were 10,478 episodes of support. The project end date directed activity. By October 2022 98% of the project's clients confirmed a successful outcome of increased confidence, reconnection with their community, and reduced loneliness. These successfully transitioned away from this support. The remaining clients were incorporated into the Charity's general befriending service. Satisfaction was 99.2% and clients reported maintained or improved outcomes including social relationships (99%), confidence (97%) and independence and control (42%),

### **Telephone befriending**

The Charity's service recruits, trains, and supports volunteers to make weekly befriending telephone calls with the older people they have been matched with. It was initially established as part of its emergency response to the Covid Pandemic. As Covid's impact reduced the Charity retained befriending, seeing this as an important service in tackling chronic loneliness amongst older people. The original assumption was that as Covid-risk reduced and befriending relationships became established, there would be more face-to-face sessions. Albeit that both clients and volunteers liked having the option to meet face-to-face, this was only 9% of the befriending sessions that took place, and these were used for a specific purpose/impact.

2022/23 engagement with the service's clients and volunteers highlighted the convenience, timeliness, effectiveness, and efficiency of telephone befriending. Clients felt there was less pressure with telephone calls. They liked that they could relax at home, not worry about receiving visitors, travelling or the weather. Volunteers reported that telephone befriending allowed them to balance volunteering with their other commitments and time constraints. The Charity learned that this approach supported volunteer recruitment and retention, offered value for money (e.g., reducing travel costs) and had volunteer training and development implications (e.g., telephone listening skills training). During the year the service's coordination was re-structured. Previously separate and targeted befriending support to older veterans was incorporated. Insight from the service has linked into some broader strategic development work undertaken by the Charity's Chief Executive in relation to social isolation and loneliness within the county.

A total of 48 clients were supported in 2022/23 and there were 2,256 episodes of care. Satisfaction was 100%. Clients reported maintained or improved outcomes including Social Relationships (98 %), independence and control (75%), health (69%), access to other services (61%) and daily activities (42%).

### **Isabel Blackman Centre.**

The Isabel Blackman Centre (IBC) in Hastings was a former local authority older people day centre that had been closed, left abandoned, and finally put on the market for disposal to developers. The Charity and its local partners had successfully led a £650,000 capital fundraising campaign for the centre's purchase and renovation on behalf of the local community. During the year the Charity transformed the IBC into a fit-for-purpose community venue. It also led the management and delivery of services and activities from this.

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IBC is an accessible, safe, and affordable fitness, and wellbeing centre targeted at people aged 50+, but which is accessible to all ages. Key elements of the centre's offer are a gym and fitness studio, treatment rooms, a café, and an events and activities programme including some targeted work with those from marginalised communities. A membership model has been established and space is available for hire for community and private use.

The charity records its membership and direct participants in its fitness sessions, events, and activities etc. There are notable levels of under-reporting of the centre's impact. Café customers, for example, are not recorded, therefore benefits in terms of older people and others having an accessible, warm, and social space to go is not captured. Similarly, there were 56 of the Charity's Voluntary Community and Social Enterprise partners and other third parties who used the centre for their beneficiaries. One example of this is Care for the Carers, who provide advice and support to informal carers locally. These beneficiaries were not recorded by the Charity, however, are noted as added value because of the centre's return to the community.

A total of 1,681 clients were supported in 2022/23 and there were 7,576 episodes of care. Satisfaction was 98%. Clients reported maintained or improved outcomes including social relationships (100%), health, mobility, and wellbeing (100%), and access to other services (86%).

#### **Take home and settle**

The Take Home and Settle service enables safe and timely discharge where otherwise this might be delayed. It targets vulnerable older people who may have had a fall, may be anxious, who appear confused or have memory recall difficulties. Clients are supported to ensure they are properly discharged from hospital, and safely taken and settled in their home. The team ensure that appropriate medication and care plans are in place at the point of discharge. Staff drive clients home, and typically support involves staying for a few hours to reassure them, ensure the home is safe and undertake any practical tasks (making beds, dealing with urgent correspondence, shopping for milk etc.) that may be needed. The focus is on maintaining independence, reducing social isolation, and setting up informal support networks through family and friends. There is also an objective of freeing up much needed hospital beds and preventing hospital re-admission. Support largely focuses on enabling self-care and building confidence.

The Charity delivered seven day a week support and worked with a total of 1,383 clients in 2022/23, with 1,383 episodes of care. The service responded to winter pressures by doubling the number of shifts delivered on key days through the winter. The result was a 25% increase in client numbers from the 1100 supported in the previous year.

Satisfaction was 100%. Clients reported maintained or improved outcomes including access to other services (80%), independence and control (45%), social relationships (41%), and daily activities (38%). Health colleague's satisfaction was also 100%.

Representation and influencing through partnership working and lobbying on later life issues.

2022/23 saw the charity deliver the second year of its 2022-2024 business plan, aimed at recovering its impact and financial sustainability after the damaging effects of the Covid pandemic. The importance of this aim was amplified in face of the Cost-of-Living crisis.

#### **Cost-of living crisis.**

The Charity's response to the Cost-of Living Crisis has taken several forms. In relation to its impact on older people locally, a major concern has been the financial hardship this has caused, especially those who are most isolated and vulnerable. The Charity's position in the East Sussex VCSE Alliance enabled it to engage with a cross-sector, multi-agency Financial Inclusion group. This facilitated collaboration and coordination in the delivery of support to individuals and communities (e.g., welfare benefit and debt advice, food partnerships, Government financial support programmes etc.) and signposting people to this.

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## **Health and care**

The Charity continued to prioritise its engagement regarding the integration between health and social care services locally. On-going structural change, in particular the establishment of the Integrated Care System (ICS), and the development of an agreed Health and Care Strategy and Shared Delivery Plan, had several implications for older people, and for the way Health and Care services are planned and delivered. The Charity's Chief Executive acted as the East Sussex VCSE sector's representative on the Sussex Assembly and the East Sussex Health and Care System Partnership Board. Wherever possible, the Charity sought to influence to strengthen the way local Health and Care partners work together to improve population health and wellbeing and reduce health inequalities. Increasingly this has involved collaborating with partners at an East Sussex system level, combined with ensuring effective links with a wider Sussex ICS geography.

Within East Sussex the Chief Executive was a member of a steering group overseeing and supporting the County Council's development of its Adult Social Care Strategy and engagement with local people regarding this. One challenge made by the Charity was the lack of engagement with several 'seldom heard' communities including frailer older people, people with Learning Difficulties and Autism, and Informal Carers. This was accepted and bespoke new engagement opportunities were commissioned with a range of VCSE organisations and groups with specialist knowledge and reach with these. The Charity itself was commissioned to organise and facilitate a focus group.

Within Lewes District, the Charity participated in a Population Health Management action learning set and pilot project funded by the ICS. This involved working with Local Authority Public Health and Adult Social Care officers, NHS Policy officers and Commissioners, GPs and Practitioners from the local Primary Care Network, and VCSE Partners. Analysing population health and GP practice data and records, this programme identified a priority population cohort to work with, based on risk and demand on services and resources. 314 older people at risk due to frailty, dementia, social isolation, and falls were highlighted. Partners worked together to look at the effectiveness of existing services and support, potential gaps, innovations etc. that could be made to improve the lives of the identified people and, for example, reduced unplanned and unnecessary admissions. The pilot has led to further development activity which the Charity is engaged with. This focused both on supporting the specific cohort of older people, and the general approach of using Population Health Management to undertake health and care planning.

## **Loneliness**

There was continued engagement in a cross-sector programme aimed at understanding loneliness in East Sussex, identifying those most affected by it, and tackling this. The approach taken was to see the county as a 'system', examining the positive and negative role of a range of factors (e.g., statutory and Voluntary VCSE services and support, transport policy, housing development, access to green and blue spaces, community venues etc.) on people's experiences of loneliness. This was a major piece of work which had several key findings and recommendations. It identified older people, new parents and children and young people as being particularly at risk of loneliness. An important distinction was highlighted regarding older people which is that their loneliness is termed as Chronic i.e., it is consistent and over a prolonged period. The Charity continued its pressing to ensure that a recommendation for the establishment of a loneliness 'stewardship group' be taken up. The County Council subsequently agreed this recommendation, and similarly the Charity's contention that any stewardship group should be commissioned from partners within the East Sussex Voluntary Community and Social Enterprise (VCSE) sector Alliance.

Partnerships with older people and organisations interested in improving their quality of Life.

## **East Sussex VCSE Alliance**

The Charity continued to play a leading role in an East Sussex VCSE Alliance. The purpose is to ensure the sector is positioned as a strategic partner and trusted service provider. The Charity's Chief Executive acts as the Alliance's Vice Chair. Amongst other activity they led the drafting of a social prescribing VCSE positioning paper

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and contributed to other papers on subjects such as Neighbourhood and Locality working, and Financial Inclusion, to influence public policy and service planning, design, and delivery.

### **Sussex VCSE Leaders Alliance**

Health and Care reorganisation at a Sussex-wide level via the establishment of an Integrated Care System (ICS) has led the Charity and its VCSE partners in East Sussex to engage with similar organisations and groups working in and across Brighton & Hove and/or West Sussex. The purpose of this has been to design appropriate Alliances and networks for collaboration and representation on this wider geographical basis.

### **IBC- In Perpetuity**

The Charity's role on the Board of the new charity (IBC- In Perpetuity), established to act as the owner/custodian of the Isabel Blackman Centre in Hastings as a community asset for older people, brought several complexities and challenges. The Charity, for example, was contracted to project-manage the major renovation of the centre, which it completed on-time and on-budget. There were however some delays in IBC-In Perpetuity's capital fundraising which, on one occasion required a pause in renovation activity, and more generally led to the Charity providing cashflow support to the project. Formal agreements regarding these arrangements were agreed between the respective Boards. Outside of this the Boards have agreed a Strategic Partnership Memorandum of Understanding, and there are leases and reporting arrangements regarding the Charity's role in managing and delivering activity from the centre.

### **Age UK Network**

There was a continuing focus on developing the Charity's brand partnership with (the national charity) Age UK and with the Age England Association (the network of c120 independent local older people's charities each with a brand partnership with Age UK). An extension to existing arrangements was agreed while the Charity's Chief Executive and Board worked with national and local partners in the development of a shared strategy. This process is informing what, ultimately, will be the Charity's future partnership agreement with Age UK and the network.

### **The Charity's structure.**

Age Concern East Sussex is an independent and autonomous charity with unique charity and company numbers. It raises its own funds through social enterprise, trading, charity shops, grant applications, donations, legacies, and gift aid. The Charity also contracts with statutory agencies for specific service provision.

### **Governance**

Founded in 1948 and a registered charity since 1973, the Charity incorporated as a Charitable Company Limited by Guarantee in April 2010. It retained the legal name Age Concern East Sussex, and its operating name is Age UK East Sussex. The Board consists of up to ten Trustees/company directors who are individual members and not representatives from other organisations.

During 2021/22 the Charity's Chair of Trustees indicated his intention to retire from the Board in March 2023. The Board refreshed the existing Role Description, Trustee Code of Conduct, and other materials for this in July 2022. It then ran a successful open recruitment campaign which resulted in a Chair-elect being appointed by December 2022, and who then took up the role proper from 31st March 2023. Further changes of Board members took place when two trustees stepped down in March and April 2023 respectively.

Trustees are recruited to the Charity for their specialist knowledge and/or their interest in the welfare of people in later life locally. In accordance with its desire to be led by older people, the Charity specifies that at least 75% (rounded to the nearest whole number) of the total number of Trustees must be over the age of 50 years.

# **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

## **(LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

The Trustees are the only full members i.e., with voting rights at general meetings. There is a broader associate membership which can include any organisation working for the benefit of older people, other voluntary organisations, representatives from local councils, the local NHS, independent bodies etc.

New Trustees receive an induction from the Chair and Chief Executive and have a comprehensive briefing regarding Charity Commission guidance on the responsibilities of Trustees. There is an agreed Trustee Conflict of interest and loyalty policy and Code of Conduct. Trustees are briefed annually as to the Charity Commission's general guidance on public benefit and complete an annual register of interests.

The Board set the Charity's overall aims and objectives and meet a minimum of six times a year. Management is delegated to the Chief Executive, Directorate and management teams. 2022/23 saw the Charity delivering the second year of its new strategic plan aimed at recovering its impact and financial sustainability following the damaging effect of the Covid pandemic.

Delivery of the objectives were affected by a range of factors. The Cost-of-Living crisis presented a particular challenge and directly affected many older people and others. The Charity's response to this is reflected in its service delivery, influencing and representation activity, and its partnership working.

Trustees and Management also addressed the impact on organisational overheads and operating costs, and the direct impact on the Charity's staff. A range of financial and non-financial mitigations were implemented to support these. Financial measures included forensic attention on utility costs, mobile phone contracts etc. In relation to staff welfare and retention pressures, the Board agreed a pro-rata one-off Cost-of-Living award of £400 per Full Time Equivalent (FTE) employee. Non-financial measures included strengthened promotion of existing flexible working and employee support arrangements.

The Board's July 2022 meeting included a closed session describing current management capacity challenges and the impacts of these. Trustees were in full recognition of the issues and indicated its willingness to receive and consider specific proposals for investing in the rebuilding of management capacity.

In December 2022 the Charity was successfully reaccredited in relation to the Charity Quality Standard (CQS). Development activity in respect of this included the Board agreeing a refreshed Succession Planning document and a new Scheme of Delegation. This rigorous external auditing of governance and management processes is mapped to the Charity Governance Code and ISO9001 standard. It demonstrates the Charity meets these requirements. The process also required that the Charity demonstrated its engagement with older people and the impact and effectiveness of this.

Each year the Chair of the Board conducts an Annual Appraisal of the Charity's Chief Executive. During 2022/23 this process included the newly-appointed Chair-elect. The Appraisal report is signed by the Chair of Trustees and Chief Executive, and is countersigned by the Vice-Chair.

There is a Finance and Remuneration Committee whose responsibilities include the drafting of budgets and scrutiny of financial performance and control. The Committee played a key role monitoring and mitigating the on-going financial risks the Charity faced due to the Cost-of-Living Crisis including, for example, scrutiny of cashflow position, grant applications and proposals for activity in support of the Charity's financial recovery.

On an annual basis, aligned to the budget-setting timetable, there is an extended meeting to make recommendations for salaries including senior management remuneration. This adheres to the five principles of good pay-setting described in the Association of Chief Executives of Voluntary Organisations' 'The Good Pay Guide for Charities and Social Enterprises Association' i.e.:

1. Transparency (over how pay is set).
2. Proportionality (so that pay is fair and consistent).
3. Performance (so that pay properly reflects the contributions that employees make to their organisation).
4. Recruitment and retention (pay is sufficient to keep valued staff within the organisation).
5. Process (pay is clearly set according to appropriate procedures and policies).

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

The Charity's Vision states that 'East Sussex is a great place to grow older'.

The strategic aim for 2024 is that "We will recover and grow our financial sustainability and impact".

To achieve this there are four strategic goals:

1. Customer Relationship Management will drive the planning, co-design, and delivery of actions for meeting customer priorities of tackling social isolation, supporting COVID-19 recovery, and enabling access to Information and Advice.
2. We will proactively seek and be agile in response to collaboration opportunities where these best meet the needs of older people and/or support our financial sustainability.
3. We will return retail and social enterprises to a position where these are covering our overhead expenses and supporting sustainability.
4. We will mitigate financial risks, build resilience, and promote long-term delivery of support to older people by restoring Unrestricted Reserves and making targeted investment for growth and impact.

### **Risk**

The Trustees have examined the major risks to which the Charity is exposed, and systems have been established to manage those risks. A risk register is in place and updated at least quarterly by the Directorate team and at least twice yearly by Trustees. New areas of major risk and/or significant changes in risk are reported to Trustees in Board meetings (and where necessary outside of these). Each area of risk has identified mitigating strategies, systems, procedures and named responsibilities as appropriate.

Major risk factors include:

1. Excessive and/or unmeetable demand - demographic trends/aging population, and Cost-of-Living crisis leading to excessive demands on the Charity's services/activities. Mitigation actions for this include responsive delivery, fundraising, and collaboration with partners.
2. Financial Recovery – Under-performance in Fundraising (e.g., Intense competition for grant funding, lower prevalence for public donations due to economic uncertainty). Mitigation actions for this include Chief Executive leading Fundraising strategy development and directly delivering fundraising activity, taking a strengths-based approach to fundraising and ensuring/supporting performance by the Charity's Trust and Fundraising Manager.
3. Financial Recovery - Underperformance in trading and social enterprise (e.g., Cost-of-Living crisis, hesitant customer behaviour). Mitigation actions for this include Commercial Manager appointment, Business and Operations Director leading delivery strategy, Finance and Infrastructure Director scrutiny, social media promotion and Investment in a new Eastbourne store.
4. Senior Management and Management capacity constraints – Stream-lined structures and capacities arising from financially driven restructures mean existing capacity is under pressure and would be challenged in the event of demand increase and other issues. Mitigation actions include realism around project timescales and development planning, and flexibility and strengths-based working between members.

### **Financial review**

During 2022/23 total incoming resources increased by 25.43% when compared to the previous year. The charity is reporting an increase in income from its charitable activities and trading activities in the year increasing by 14.56% (21% increase 2022) and 95.90% (4.91% increase 2022) respectively.

The charity continues to receive voluntary income by way of donations and legacies for which we are extremely grateful. These decreased by 14% from the previous year.

# **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

## **(LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

With ongoing public spending austerity and rising demand for the charity's services from older people locally the Board of Trustees continue to pursue its strategy for financial sustainability through investment in the diversification and growth in non-statutory income. Investment in social enterprise solutions and voluntary income continues and trustees ensure performance in terms of impact and return on investment is effective.

#### **Total expenditure increased by 37%**

As a result, a surplus for the year of £91,498 arose compared to a surplus of £248,502 in 2022. This surplus position was achieved through the charity's crisis management and action including significant restructuring, reductions in key management and staffing capacities and the closure of some services. Having stabilised, the charity's agreed strategy implementation will begin the process of rebuilding essential capacity in order to recover its impact and financial sustainability over coming years. Due regard is made to the risks and uncertainties that the charity is likely to experience as it begins this recovery process

#### **Reserves**

It is the policy of Age UK East Sussex to maintain unrestricted funds in reserves in order to take into account the unpredictability of future funding and income streams. The approach used to calculate the target level of reserves is based on risk assessment of future requirements.

As at 31st March 2023 the total of unrestricted reserves amounted to £1,401,081 (2022 £1,261,509)

The Board of trustees see it prudent to maintain the level of reserves to ensure cashflow of the organisation and that the work of Age UK East Sussex continues into the future. Securing alternative funding and creating sustainability takes time and resources and it is important that these reserves levels are maintained.

The Board of Trustees review the need for reserves through the budget setting and monitoring process to ensure that they meet the charity's changing needs and circumstances. From these free reserves, designated funds are set aside for the following:

Providing contingency costs in the event of the charity being unable to operate

Working capital to support the day-to-day operation of the charity

Funds set aside to meet future capital investments/commitments

At the balance sheet date, the balance of designated funds for the contingency totaled £260,000 (2022 £260,000). Free reserves at 31 March 2023 £957,096 (2022 £821,296). The organisation needs to build free reserves in order to ensure services are maintained in periods where funding is difficult.

The charity has a number of restricted funds which are to be used for specific purposes as set by the donor or funder. The total restricted funds at 31 March 2023 of £53,542 (2022 £101,616).

#### **Management**

A Chief Executive leads the strategic development and management of the Charity and represents the interests of older people in a variety of forums and networks. There are Directorate and Management teams which had both previously experienced significant reduction and a reshaping of responsibilities and personnel because of the financial challenges of the Covid pandemic. The Charity's management has demonstrably performed throughout 2022/23. There were however some notable capacity challenges which constrained operational delivery and strategic development. The July 2022 resignation of the Trust and Fundraising Manager, for example, meant there was no dedicated staff resource for this activity (pre-Covid there had been a fundraising team consisting of 2.8 FTE members). As a result, responsibility for the work of this 0.8FTE role went principally to the Charity's Chief Executive, with support from Directorate and Management colleagues. Challenges in recruiting to this vacancy delayed the appointment of a successor until November 2022.

# **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX (LIMITED BY GUARANTEE) TRUSTEES' REPORT**

## ***FOR THE YEAR ENDED 31 MARCH 2023***

Management delivered a range of objectives to support staff performance and wellbeing. February 2022 to March 2022 appraisal interviews in respect of 2021/22 performance and objective setting for 2022/23, for example, initiated the use of a new approach that had been co-designed with staff earlier that year. Improvements to the process included simpler paperwork and a recognition of the way staff demonstrate the values of the Charity in their work. Appraisal interviews subsequently held between February and March 2023 were therefore the first full year in which the appraisal cycle under the new approach was completed. Staff feedback regarding this was positive.

Collaboration with local authority, NHS and VCSE sector partners to tackle shared priorities continued. The Cost-of-Living crisis, loneliness, and health inequalities were key priorities here. On-going changes to East Sussex's health and social care services remained as an issue of concern for older people within the county during 2022/23. Ensuring effective representation of older people in the planning, design, and delivery of services under a new Health and Care Partnership for East Sussex, and within the context of a new Integrated Care System (ICS) across Sussex was a significant challenge. The Charity continued its representation at strategic Boards, collaborating with other VCSE partners, chiefly through its membership of the East Sussex VCSE Alliance. The aim was to ensure on-going formal recognition of the strategic importance of the VCSE in delivering health and wellbeing outcomes for local people.

The Charity continued to hold the ISO 9001, Positive about Disability and Charity Quality Standard accreditations. Quality is maintained through a range of methods e.g., customer feedback, control of policy documents and internal auditing. Each accreditation held involves external assessment, validating the Charity's commitment to quality management and improvement.

The Charity's registered address is 54 Cliffe High Street, Lewes, a building which also accommodates the Charity's shop which raises funds through the sale of donated goods. There are four further shops (Battle, Hastings, Bexhill, and Brighton) and two furniture stores (Newhaven and Eastbourne). The Charity's retail continued its strong post-Covid trading performance. Its Faraday House social enterprise, supported office and conference facility, also had strong trading performance during the year.

Age UK East Sussex Trading Ltd is the Charity's wholly owned subsidiary company. The primary activity is the supply of new goods to the Charity's retail activity. Profits are donated to the Charity by Gift Aid.

### **Volunteers**

2022/23 saw the Charity focus on implementing its volunteering development plan. A 12-month volunteer development project manager was recruited to lead this. Working with teams from across the Charity this identified need and undertook targeted recruitment campaigns. This successfully increased volunteer numbers in a timely and effective way. There was a related work programme for the introduction of a new Volunteer Database and Management System. This supported the on-going process of strengthening the coordination of volunteering and improving volunteer engagement and experience.

Volunteers make an extraordinary contribution to the Charity and its work, offering great enthusiasm and commitment, local knowledge, and talents. The majority of the Charity's volunteers are themselves retired. This in and of itself brings unique public benefit and added value in achieving the aim of being led by older people. Other positive impacts include lived experience of health and care services, and of later life issues, a wider range of life experience. These also strengthened the Charity's service co-design and accessibility and serve as constant inspiration to the Charity's younger staff and volunteers.

Overall, in 2022/23 there were 219 active volunteers supporting the Charity's services and activities for older people in East Sussex. In total volunteers gave an estimated 72,062 hours "service in kind". Taking a crude calculation based on the Government's 2022/23 National Living Wage rate of £9.51 per hour, this equates to £685,309 which is not reflected in the accounts.



**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)  
TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2023***

**Future**

The Charity's agreed strategic plan for 2021-24 aims to recover its impact and financial sustainability in the aftermath of the Covid pandemic, and in the face of the Cost-of Living crisis. The latter will continue to cause severe financial hardship for many older people locally. It will continue to challenge the Health and Care services these rely on. It will likewise continue to challenge the Charity's own resilience and capacity to represent and support older people locally.

Collaboration, Alliance-based working, and 'system' level approaches are an increasingly essential part of the Charity's work to make East Sussex a great place to grow older. Tackling issues such as the loneliness, poverty and health inequalities that most severely affect the quality of later life locally, requires the Charity to double down on its commitment to working with others. This includes appropriate influencing activity and partnership development with VCSE Sector Partners and others on a wider geographical level. This is especially relevant, in relation to the Sussex-wide Integrated Care System (ICS) and opportunities and risks for older people and the Charity arising from its Health and Care Strategy and Shared Delivery Plan.

The Charity's influencing and collaboration with VCSE Partners locally via its membership of the East Sussex VCSE Alliance, and Sussex-wide via its membership of the Sussex VCSE Leaders Alliance has been impactful. Within East Sussex it is involved with a cross-sector VCSE Commissioning Excellence programme aimed at improving the effectiveness, efficiency, and impact of future investment into the VCSE Sector. There is similar activity taking place at a Sussex-wide level with the development of a VCSE Commissioning Framework. The Charity will continue to focus attention on these.

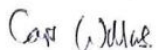
The Board and Management have agreed clear objectives for the third and final year of this plan. Major tasks include the successful establishment of the IBC as a financially sustainable service, influencing the future direction of social prescribing services, and strengthening the Charity's collaboration with VCSE Advice sector partners. These have important implications both for the Charity during 2023/24 and its planning assumptions for 2024/27.

The Board's 2023 Away Day, supported by the Charity's senior managers, included significant discussion and planning regarding development activity, timescales, and responsibilities in relation to the development of the Charity's 2024/27 Strategic Plan. Objectives for the timely and effective production of this plan have been agreed with the Chief Executive and Directorate team and this activity has progressed during 2022/23.

A clear lesson from the severe challenges faced in recent years is that the Charity is at its best when it is truly guided by its Vision, Mission, and Values. As it faces a fluid, uncertain and challenging future its appreciation of this is its real strength.

The Trustees' Report and Financial Statements were approved by the Board of Trustees on 3 November 2023.

Signed on their behalf by:



Carys Williams, Chair

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
*FOR THE YEAR ENDED 31 MARCH 2023***

The trustees, who are also the directors of Age UK East Sussex for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard for the UK and Republic of Ireland'.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX (LIMITED BY GUARANTEE)**

## **REPORT OF THE INDEPENDENT AUDITORS**

### **TO THE MEMBERS OF AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

#### **Opinion**

We have audited the financial statements of Age Concern East Sussex ('the charitable company') and its subsidiary ('the group') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee's with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**REPORT OF THE INDEPENDENT AUDITORS**

**TO THE MEMBERS OF AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

Information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report or the strategic report included within the trustees' report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

# **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX (LIMITED BY GUARANTEE)**

## **REPORT OF THE INDEPENDENT AUDITORS**

### **TO THE MEMBERS OF AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

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

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the group's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX  
(LIMITED BY GUARANTEE)**

**REPORT OF THE INDEPENDENT AUDITORS**

**TO THE MEMBERS OF AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Mark Cummins FCCA (Senior Statutory Auditor)**

for and on behalf of TC Group

**Statutory Auditor**

Dated: 20 November 2023

Office: Steyning, West Sussex

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds £	Designated funds	Restricted Funds £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>	<b>Note</b>					
<b>Grants, donations and legacies</b>	<b>3</b>	<b>602,847</b>	-	<b>123,715</b>	<b>726,562</b>	469,458
<b>Activities for raising funds:</b>						
Charity shop		960,459	-	-	960,459	936,548
Income from trading subsidiary	11	69,698	-	-	69,698	35,579
Other income	4	344,660	-	-	344,660	186,911
<b>Investments - interest</b>		<b>4,591</b>	-	-	<b>4,591</b>	96
<b>Charitable activities</b>	<b>5</b>					
Other charitable activities		666,463	-	-	666,463	581,734
<b>Total income</b>		<b>2,648,718</b>	-	<b>123,715</b>	<b>2,772,433</b>	2,210,326
<b><u>Expenditure on:</u></b>	<b>6</b>					
<b>Costs of raising funds</b>						
Fundraising		1,173,600	-	-	1,173,600	1,041,966
Expenditure for trading subsidiary		41,442	-	-	41,442	32,541
<b>Charitable activities</b>						
Activities undertaken		1,294,104		171,789	1,465,893	887,317
<b>Total expenditure</b>		<b>2,509,146</b>	-	<b>171,789</b>	<b>2,680,935</b>	1,961,824
<b>Net income/(expenditure)</b>		<b>139,572</b>	-	<b>(48,074)</b>	<b>91,498</b>	248,502
Transfer between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>139,572</b>	-	<b>(48,074)</b>	<b>91,498</b>	248,502
Fund balances at 1 April 2022		1,001,509	260,000	101,616	1,363,125	1,114,623
<b>Fund balances at 31 March 2023</b>		<b>1,141,081</b>	<b>260,000</b>	<b>53,542</b>	<b>1,454,623</b>	1,363,125

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

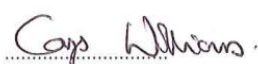
All activities are classified as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 MARCH 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		183,985		220,213
<b>Current assets</b>					
Stock		3,623		2,160	
Debtors	12	513,472		556,758	
Cash at bank and in hand		1,097,293		1,017,220	
		<u>1,614,388</u>		<u>1,576,138</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(254,317)</u>		<u>(308,332)</u>	
<b>Net current assets</b>			<u>1,360,071</u>		<u>1,267,806</u>
<b>Total assets less current liabilities</b>			<u>1,544,056</u>		<u>1,448,019</u>
<b>Creditors: amounts falling due after more than one year</b>	14		<u>(89,433)</u>		<u>(124,894)</u>
<b>Net assets</b>			<u><u>1,454,623</u></u>		<u><u>1,363,125</u></u>
<b>Income funds</b>					
Restricted funds	17		53,542		101,616
Unrestricted funds:					
General funds			1,141,081		1,001,509
Designated funds	18		<u>260,000</u>		<u>260,000</u>
			<u><u>1,454,623</u></u>		<u><u>1,363,125</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 3 November 2023.



Carys Williams  
**Chair**

**Company Registration No. 07216053**



**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**CHARITY BALANCE SHEET**

**AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10	183,985		220,213	
Investments	11	100		100	
		<u>184,085</u>		<u>220,313</u>	
<b>Current assets</b>					
Stock		3,561		2,100	
Debtors	12	513,472		601,833	
Cash at bank and in hand		1,071,684		966,667	
		<u>1,588,717</u>		<u>1,570,600</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(255,839)</u>		<u>(305,931)</u>	
<b>Net current assets</b>		<u>1,332,878</u>		<u>1,264,669</u>	
<b>Total assets less current liabilities</b>		<u>1,516,963</u>		<u>1,484,982</u>	
<b>Creditors: amounts falling due after more than one year</b>	14	<u>(89,433)</u>		<u>(124,894)</u>	
<b>Net assets</b>		<u><u>1,427,530</u></u>		<u><u>1,360,088</u></u>	
<b>Income funds</b>					
Restricted funds	17	53,542		101,616	
Unrestricted funds:					
General funds		1,113,988		998,472	
Designated funds	18	260,000		260,000	
		<u>1,427,530</u>		<u>1,360,088</u>	

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

The accounts were approved by the Board on .

.....  
Carys Williams

**Chair**

**Company Registration No. 07216053**

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**CONSOLIDATED CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 31 MARCH 2023**

		2023	2022
	Note	£	£
<b>Cash flows from operating activities</b>			
Net income		91,498	248,502
Depreciation charge	10	36,228	39,753
Investment interest		(4,591)	(96)
Increase/(decrease) in creditors	13/14	(89,476)	255,939
Increase in debtors	12	43,287	(179,252)
Increase/(decrease) in stock		(1,464)	2,504
<b>Net cash provided by/(used in) operating activities</b>		<b>75,482</b>	<b>367,350</b>
<b>Cash flows from investing activities</b>			
Purchase of Tangible fixed assets	10	-	(38,123)
Investment interest		4,591	96
<b>Cash used in investing activities</b>		<b>4,591</b>	<b>(38,027)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>80,073</b>	<b>329,323</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>1,017,220</b>	<b>687,897</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>1,097,293</b>	<b>1,017,220</b>
		<b>1 April 2022</b>	<b>Cash flow</b>
		<b>£</b>	<b>£</b>
Cash at bank and in hand		<b>1,017,220</b>	<b>80,073</b>
			<b>31 March 2023</b>
			<b>£</b>
			<b>1,097,293</b>

# **AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**

## **(LIMITED BY GUARANTEE)**

### **NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

#### **1 Statutory information**

Age Concern East Sussex is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative information page.

#### **2 Accounting policies**

##### **2.1 Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – Charities SORP (FRS102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Age Concern East Sussex meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Age Concern East Sussex's ability to continue as a going concern. This conclusion takes into account any known financial impact of the Covid-19 pandemic.

##### **2.2 Group financial statements**

These financial statements consolidate the results of the charity and its wholly owned subsidiary Age UK East Sussex Trading Limited. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

##### **2.3 Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and receipt is probable.

Grant income is recognised over the period for which it is granted.

Contract income is recognised when the charity gains entitlement to the income.

Donations and gifts are recognised when receivable.

Investment income is recognised when receivable.

Other incoming resources are recognised when receivable.

Trading income is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2 Accounting Policies (continued)**

**2.4 Expenditure**

Expenditure is analysed as follows:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support the activities of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

The costs of raising funds consists of trading subsidiary costs, depreciation, costs relating to shops, and certain staff costs.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure. Expenditure is provided for when a legal or constructive obligation exists and includes irrecoverable value added tax within the item of expense to which it relates.

**2.5 Tangible fixed assets and depreciation**

Assets costing less than £1,000 are written off to the Statement of Financial Activities. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided in the year after purchase at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33% straight line
Office and gym equipment	20% straight line
Motor vehicles	33% straight line
Leasehold improvements	Over the terms of the lease

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

Cash at bank and in hand are basic financial instruments and include cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow. Bank overdrafts are shown within borrowings in current liabilities.

**2.8 Stock**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

**2.9 Creditors and provisions**

Creditors and provisions are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2 Accounting Policies (continued)**

**2.10 Investments**

Investments in joint ventures are recognised at cost in the balance sheet.  
Other fixed asset investments are stated at fair value.  
Realised and unrealised gains and losses are dealt with in the Statement of Financial Activities.

**2.11 Pensions**

The charity operates a defined contribution pension scheme with The Pensions Trust. Contributions payable to the charity's pension schemes are charged to the SOFA in the period to which they relate.

**2.12 Accumulated funds**

Unrestricted general funds comprise those amounts received for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Restricted funds are subject to specific conditions imposed by donors and includes monies raised for specific projects.

Designated funds comprise general funds set aside by trustees for specific purposes.

**2.13 Taxation**

The parent company is a registered charity (number: 1139470). All of the charity's income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

**2.14 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

**2.15 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2.16 Critical accounting estimates and judgements**

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Grants, donations and legacies**

	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants	414,223	123,715	537,938	249,083
Donations	76,286	-	76,286	81,103
Legacies	112,338	-	112,338	139,272
	<u>602,847</u>	<u>123,715</u>	<u>726,562</u>	<u>469,458</u>

**4 Other income**

	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Faraday rentals and service charge	117,222	-	117,222	107,827
Other	227,438	-	227,438	79,084
	<u>344,660</u>	<u>-</u>	<u>344,660</u>	<u>186,911</u>

**5 Income from Charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Contract funding	527,040	-	527,040	466,212
Delivery charges and house clearance income	139,423	-	139,423	115,522
	<u>666,463</u>	<u>-</u>	<u>666,463</u>	<u>581,734</u>

**6 Expenditure**

	Staff costs £	Depreciation £	Other costs £	Total 2023 £	Total 2022 £
<b>Costs of raising funds</b>					
Trading subsidiary	1,176	-	40,266	41,442	32,541
Other fundraising costs	504,406	25,775	643,419	1,173,600	1,041,966
	<u>505,582</u>	<u>25,775</u>	<u>683,685</u>	<u>1,215,042</u>	<u>1,074,507</u>
<b>Charitable activities</b>					
Activities undertaken directly	956,409	10,453	499,031	1,465,893	887,317
	<u>1,461,991</u>	<u>36,228</u>	<u>1,182,716</u>	<u>2,680,935</u>	<u>1,961,824</u>

Other fundraising costs includes significant expenditure in relation to a fundraising programme to diversify income for future sustainability.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7 Governance costs**

	<b>2023</b>	2022
	£	£
Auditor's remuneration	<b>8,000</b>	10,700
Staff costs	<b>23,475</b>	22,801
	<b>31,475</b>	33,501

**8 Consolidated statement of financial activities comparative funds – 31 March 2022**

	Unrestricted funds £	Designate funds £	Restricted funds £	Total 2022 £
<b><u>Income from:</u></b>				
<b>Grants, donations and legacies</b>	315,584	-	153,874	469,458
<b>Activities for raising funds:</b>				
Charity shop	936,548	-	-	936,548
Income from trading subsidiary	35,579	-	-	35,579
Other income	186,911	-	-	186,911
<b>Investment income</b>	96	-	-	96
<b>Charitable activities</b>	581,734	-	-	581,734
<b>Total income</b>	2,056,452	-	153,874	2,210,326
<b><u>Expenditure on:</u></b>				
<b>Costs of raising funds</b>				
Fundraising	1,041,966	-	-	1,041,966
Trading subsidiary	32,541	-	-	32,541
<b>Charitable activities:</b>				
Activities undertaken	823,295	-	64,022	887,317
<b>Total expenditure</b>	1,897,802	-	64,022	1,961,824
<b>Net income/(expenditure) for the</b>	158,650	-	89,852	248,502
Gross transfers between funds	(40,000)	40,000	-	-
<b>Net movement in funds</b>	118,650	40,000	89,852	248,502
Fund balances at 1 April 2021	882,859	220,000	11,764	1,114,623
<b>Fund balances at 31 March 2022</b>	1,001,509	260,000	101,616	1,363,125

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9 Employees**

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>1,314,190</b>	1,070,549
Social security costs	<b>103,100</b>	73,049
Other pension costs	<b>44,701</b>	34,143
	<b>1,461,991</b>	<b>1,177,741</b>

The average number of employees employed by the charity during the year was 65 (2022: 58).

The number of employees whose annual emoluments were £60,000 or more were:

	<b>2023</b>	<b>2022</b>
£60,001 - £70,000	<b>1</b>	<b>1</b>

The key management personnel of the charity consist of the directorate team (detailed in the Trustees' Report) whose total remuneration for the year was £199,856 (2022: £192,044).

**10 Tangible fixed assets**

**Group and charity**

	<b>Leasehold improvements £</b>	<b>Computer equipment £</b>	<b>Office equipment £</b>	<b>Gym Equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>						
<b>At 1 April 2022 and 31 March 2023</b>	<b>478,696</b>	<b>28,926</b>	<b>70,497</b>	<b>19,663</b>	<b>37,430</b>	<b>632,212</b>
<b>Depreciation</b>						
At 1 April 2022	294,604	22,837	70,035	546	26,977	414,999
Charge for the year	19,012	2,595	236	3,932	10,453	36,228
<b>At 31 March 2023</b>	<b>313,616</b>	<b>25,432</b>	<b>70,271</b>	<b>4,478</b>	<b>37,430</b>	<b>451,227</b>
<b>Net book value</b>						
<b>At 31 March 2023</b>	<b>165,080</b>	<b>3,494</b>	<b>226</b>	<b>15,185</b>	<b>-</b>	<b>183,985</b>
At 31 March 2022	184,092	6,089	462	19,117	10,453	220,213



**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11 Fixed asset investments**

**Investment in subsidiary:**

	Charity £
Investment in Age UK East Sussex Trading Limited	<b>100</b>

**Holdings of more than 20%**

The charity holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Class	Shares held %
<b>Subsidiary undertakings</b>			
Age UK East Sussex Trading Limited	UK	Ordinary	100

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Principal Activities	Capital and reserves £	Profit/(loss) for the year before charitable donation £
Age UK East Sussex Trading Limited	Resale of finished furniture products	<b>27,193</b>	<b>24,055</b>

**Age UK East Sussex Trading Limited**

Age UK East Sussex Trading Limited is a wholly-owned trading company, company number 03552792 is incorporated in England & Wales and sells finished furniture products. During the year Age UK East Sussex Trading Limited made sales of £69,698 (2022: £35,579) and incurred expenditure of £45,643 (2022: £32,541) which are shown in the Statement of Financial Activities. A summary of the trading results of the subsidiary is shown below. Also during the year donations were made from Age UK East Sussex Trading Limited to the charity of £3,038 (2022: £15,525).

**Summary profit and loss account**

	2023 £	2022 £
Turnover	<b>69,698</b>	35,579
Cost of Sales	<b>(37,733)</b>	(28,734)
Administrative Expenses	<b>(4,872)</b>	(3,807)
Distribution of prior year profit	<b>(3,038)</b>	(15,525)
Net profit/(loss) after donation of prior year profit	<b>24,055</b>	(12,487)

**Summary balance sheet**

	2023 £	2022 £
The assets and liabilities of the subsidiary were:		
Current assets	<b>29,593</b>	50,613
Creditors: amounts falling due within one year	<b>(2,400)</b>	(47,475)
Total net assets	<b>27,193</b>	3,138

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**12 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	<b>295,825</b>	366,157	<b>295,825</b>	366,157
Amounts owed by group undertakings	-	-	-	45,075
Prepayments and accrued income	<b>143,371</b>	130,888	<b>143,371</b>	130,888
Other debtors (including VAT)	<b>74,276</b>	59,713	<b>74,276</b>	59,713
	<b>513,472</b>	556,758	<b>513,472</b>	601,833

**13 Creditors: amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	<b>78,167</b>	85,162	<b>78,167</b>	85,162
Amounts owed from group undertakings	-	-	<b>3,922</b>	-
Other taxation and social security	<b>30,121</b>	19,190	<b>30,121</b>	19,190
Other creditors	<b>25,550</b>	11,326	<b>25,550</b>	11,326
Accruals and deferred income	<b>84,299</b>	167,548	<b>81,899</b>	165,147
Bank loans	<b>36,180</b>	25,106	<b>36,180</b>	25,106
	<b>254,317</b>	308,332	<b>255,839</b>	305,931

The bank loan relates to a loan taken out in the year through the government Coronavirus Business Interruption Loan Scheme.

**14 Creditors: amounts falling due after more than one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank loans (see note 13)	<b>89,433</b>	124,894	<b>89,433</b>	124,894

**15 Controlling party**

The charity is a company limited by guarantee and therefore without share capital. No one member has overall control of the charity. The liability of each member is limited to £1, being the amount that each member undertakes to contribute to the assets of the charity in the event of its being wound up.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the current or prior year.

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022	Movement in funds Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
SIB Grant	30,000	-	(30,000)	-
ESCC additional measures	39,000	-	(39,000)	-
Armed forces	32,616	-	(32,616)	-
W G Edwards	-	1,500	(1,500)	-
Francis Winham Foundation	-	30,000	(30,000)	-
ESCC HSF	-	48,483	(38,673)	<b>9,810</b>
ESCC Emergency food provision	-	43,732	-	<b>43,732</b>
	<u>101,616</u>	<u>123,715</u>	<u>(171,789)</u>	<u><b>53,542</b></u>

**SIB Grant** – Monies relating to SIB loan payment towards staff salaries.

**Armed Forces** – Force For Change and Sustaining Support fund programmes to provide practical and befriending support to vulnerable older veterans to address isolation and improve wellbeing.

**W G Edwards** – Grant to fund exercise bike.

**Francis Winham** – Funds provided to be distributed to older people suffering food and fuel poverty.

**ESCC HSF** - Grant provided to assist the charity towards activities that provide advice and information on all aspects relating to finances, including income maximisation, benefit eligibility and help to apply, employment rights, dealing with debt emergencies and budgeting.

**ESCC Emergency food provision** - £110 grants distributed to vulnerable older people to support with fuel and food poverty.

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**18 Designated funds**

	Balance at 1 April 2022	Movement in funds			Balance at 31 March 2023
	£	Income £	Expenditure £	Transfers £	£
Contingency reserve	260,000	-	-	-	260,000
	<u>260,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260,000</u>

**Contingency reserve** – The Board of Trustees set aside funds in order to provide for contingency costs in the event of the charity being unable to continue to operate, working capital to support the day-to-day operation of the charity and to meet future capital investments/commitments.

**19 Analysis of net assets between funds – consolidated**

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
<u>Fund balances at 31 March 2023</u> are represented by:				
Tangible fixed assets	183,985	-	-	183,985
Current assets	1,300,846	260,000	53,542	1,614,388
Creditors: amounts falling due within one year	(254,317)	-	-	(254,317)
Creditors: amounts falling due after one year	(89,433)	-	-	(89,433)
	<u>1,141,081</u>	<u>260,000</u>	<u>53,542</u>	<u>1,454,623</u>

Fund balances at 31 March 2022 are represented by:

Tangible fixed assets	220,213	-	-	220,213
Current assets	1,214,522	260,000	101,616	1,576,138
Creditors: amounts falling due within one year	(124,894)	-	-	(124,894)
	<u>1,001,509</u>	<u>260,000</u>	<u>101,616</u>	<u>1,363,125</u>

**AGE CONCERN EAST SUSSEX t/a AGE UK EAST SUSSEX**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20 Commitments under operating leases**

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

	<b>Land and buildings</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	<b>107,526</b>	107,526
Between one and five years	<b>176,327</b>	245,102
More than five years	<b>5,000</b>	25,000
	<b>288,853</b>	377,628

The amount expensed in respect of operating leases in the year totalled £283,659 (2022:£254,277)

**21 Related party transactions**

Transactions with Trustees have been detailed in note 15 of the financial statements. There were no further transactions with related parties during the year.

In 2022, the Charity entered into an agreement with a newly establish charity, of which it is a co-founder, IBC - In Perpetuity (Charity Number 12649941; Company Number 1191368) in relation to its financial and management support for the creation and delivery of The Isabel Blackman Centre in Hastings as a community venue promoting the health and wellbeing of older people. Steve Hare, the Charity's Chief Executive, was appointed to the Board of IBC-In Perpetuity as a representative on the new charity's Board.

At the year end IBC – In Perpetuity owed the Charity £57,006.