

# Age UK North Yorkshire Coast and Moors

England & Wales · Charity number 1143893

## Details

---

Other names	AGE UK SCARBOROUGH & DISTRICT, Age UK North Yorkshire Coast and Moors, Age UK Scarborough and District
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07758027</a>
Registered	2011-09-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Age UK NYCM 39 Aberdeen Walk Scarborough North Yorkshire YO11 1BD
Phone	01723 379058
Email	<a href="mailto:enquiries@ageuknycm.org.uk">enquiries@ageuknycm.org.uk</a>
Website	<a href="https://www.ageuk.org.uk/northyorkshirecoastmoors/">https://www.ageuk.org.uk/northyorkshirecoastmoors/</a>

## Activities

---

**Objects:** THE OBJECTS FOR WHICH THE CHARITY (THE "OBJECTS") IS ESTABLISHED AND TO WHICH IT IS SPECIFICALLY RESTRICTED ARE TO PROMOTE THE FOLLOWING PURPOSES FOR THE BENEFIT OF THE PUBLIC AND/OR OLDER PEOPLE IN AND AROUND SCARBOROUGH & DISTRICT ("THE AREA OF BENEFIT"):1) PREVENTING OR RELIEVING THE POVERTY OF OLDER PEOPLE;2) ADVANCING EDUCATION;3) PREVENTING OR RELIEVING SICKNESS, DISEASE OR SUFFERING IN OLDER PEOPLE (WHETHER EMOTIONAL, MENTAL OR PHYSICAL);4) PROMOTING EQUALITY AND DIVERSITY;5) ASSISTING OLDER PEOPLE IN NEED BY REASON OF ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP, SOCIAL EXCLUSION OR OTHER DISADVANTAGE; AND6) SUCH OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF OLDER PEOPLE AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE THE OUTCOME OF THIS BEING THE PROMOTION OF THE WELL-BEING OF OLDER PEOPLE

**Activities:** Services for the the over 50s in the North Yorkshire districts of Scarborough and Ryedale

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities

## Geography

---

- North Yorkshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,069,234	£1,187,977	£221,775	32
2024-03-31	£1,125,917	£1,232,313	£340,518	33
2023-03-31	£869,429	£786,868	£469,041	23
2022-03-31	£550,445	£570,348	£386,480	17
2021-03-31	£614,525	£484,470	£404,899	12

## Trustees

---

Name	Role	Appointed
Jennifer Crowther	Chair	2019-03-27
Janette Town		2025-07-01
Michael John Wildey		2022-12-01
Paul Anthony Stanton		2023-11-21
Suzanne Saeed		2025-10-14

**Age UK North Yorkshire Coast and Moors**

England & Wales - Charity number 1143893

---

# Accounts

---

# **Age UK North Yorkshire Coast & Moors**

Report of the Trustees and  
Financial Statements for the year ended

31 March 2025

**Registered Company Number: 07758027**  
**Registered Charity Number: 1143893**

HPH, Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ

# Age UK North Yorkshire Coast and Moors

## Contents of the Financial Statements for the Year Ended 31 March 2025

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 - 7
<b>Auditors' Report</b>	8 - 11
<b>Consolidated Statement of Financial Activities</b>	12
<b>Consolidated Balance Sheet</b>	13
<b>Consolidated Cash Flow Statement</b>	14
<b>Notes to the Financial Statements</b>	15 - 26

## Age UK North Yorkshire Coast and Moors

### Reference and Administrative Details for the Year Ended 31 March 2025

<b>Registered charity name</b>	Age UK North Yorkshire Coast and Moors
<b>Trustees</b>	S G Trafford J Crowther C Wood (resigned 15 July 2024) M Thrall (resigned 3 April 2025) M Wildey P A Stanton S Saeed (appointed 14 October 2025) J Town (appointed 1 July 2025)
<b>Chief executive</b>	A Parker
<b>Company secretary</b>	A Parker
<b>Registered office</b>	39 Aberdeen Walk SCARBOROUGH North Yorkshire YO11 1BD
<b>Registered company number</b>	07758027 (England and Wales)
<b>Registered charity number</b>	1143893
<b>Auditors</b>	HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ
<b>Bankers</b>	Virgin Money 24 Huntriss Row SCARBOROUGH North Yorkshire YO11 2EG

# Age UK North Yorkshire Coast and Moors

## Report of the Trustees for the Year Ended 31 March 2025

The Trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report includes the directors' report required by company law.

### Objectives and activities

The objects of Age UK North Yorkshire Coast and Moors are to promote the following purposes for the benefit of the public and/or older people in and around North Yorkshire, with a focus on the former district of Ryedale and borough of Scarborough:

- Preventing or relieving the poverty of older people
- Advancing education
- Preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical)
- Promoting equality and diversity
- Assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage
- Such other charitable purposes for the benefit of older people as the Trustees may from time to time decide, the outcome of this being the promotion of the well-being of older people

These objects are currently met through the following areas of activity:

- Information and Advice – enabling older people to make informed choices and remain independent
- Befriending – to reduce loneliness and isolation
- Activity Clubs – reducing loneliness and isolation, gaining new skills, encouraging old ones, alleviating depression, encouraging mobility
- Employability – helping over 50s access work and training
- Social Prescribing – helping people find non medical solutions to their issues
- Independent Living – a range of services to help people live their lives the way they choose. Examples of this are our Home and Garden Maintenance and our Will Writing services.
- Exercise classes – increases mobility, assists with balance, prevents falls, encourages wellbeing

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on the Public Benefit requirement under the Charities Act 2011. The benefits to the Charity's client group through the work we have undertaken via our various services has been:

- Improved quality of life.
- Improved economic wellbeing.
- Accurate up-to-date information that enables people to make informed choices.
- Increased social contact, reduced isolation.
- Improved wellbeing and activity levels, reducing stress levels and worry.
- Active participation in community life.
- Maintenance of independence and ability to continue living in own home.

# Age UK North Yorkshire Coast and Moors

## Report of the Trustees for the Year Ended 31 March 2025

### Achievement and performance

During the year ended 31 March 2025, the charity experienced a period of significant growth and operational expansion, alongside increasing financial complexity. Income grew significantly, driven by a combination of contracts, grants and retail activity, with total turnover in excess of £1.1m.

This growth enabled the charity to expand its reach and deliver a wide range of services, including social prescribing, employability support through the Rise programme, and health inequality initiatives such as SeeCHANGE. However, the pace of growth also brought multiple challenges, particularly in relation to financial management, cost control and organisational structure.

During the year, it became clear that improvements were required in financial procedures, reporting and budgeting processes. In response, delays in the recording and reporting alongside mitigating negative impact resulted in significant loss of funds and change of charity leadership.

In 2024/25 it was imperative that the charity was to take decisive action to strengthen financial oversight. This includes:

- transitioning to a more robust cashflow-based financial management approach;
- implementing a new accounting system (from Sage to QuickBooks, now to Xero) to enable improved tracking of income and expenditure across cost centres;
- reviewing organisational costs and taking steps to reduce expenditure, including restructuring within staffing teams;
- improving internal financial reporting to trustees to support better decision-making.

Despite these challenges, the charity managed to remain operational working on cashflow basis to maintain finances and deliver services effectively. Based on current financial information, the organisation has demonstrated the ability to operate on low reserves keeping close attention to bank balance and costs.

### Future plans

Looking forward, the trustees recognise that the charity is entering an even more challenging funding environment. In response, significant work has been undertaken to stabilise the financial position, understand its core costs and ensure sustainability.

A detailed budget has been developed for 2026/27 under the leadership of the new Chief Executive, Alex Parker. This budget projects a planned deficit of approximately £50,000, which the trustees consider to be manageable, realistic and sustainable in the context of the charity's overall turnover, reserves position and mitigation of risks.

This position has been achieved through:

- securing extensions to existing contracts, providing greater short-term income certainty;
- implementing tighter cost controls across the organisation;
- Understanding core costs and aligning staffing structures more closely with secured and forecast income;
- strengthening financial planning and monitoring processes.

# **Age UK North Yorkshire Coast and Moors**

## **Report of the Trustees for the Year Ended 31 March 2025**

The trustees are confident that the projected deficit represents a controlled and strategic position, allowing the charity to transition towards a more sustainable operating model while continuing to deliver key services to the community.

In addition, the charity is actively exploring opportunities to diversify income streams, with increased focus on fundraising, retail growth (including online sales), and a gradual shift towards a more balanced model of charitable delivery alongside commissioned services.

The appointment of new accountants and the continued development of improved financial systems will further strengthen financial governance, reporting, and transparency.

Following the year end, there have also been changes in leadership, including the appointment of a new Chief Executive, which the Board believes will further enhance governance and strategic oversight.

### **Going concern**

On this basis, the trustees consider it appropriate to prepare the financial statements on a going concern basis, with a clear plan in place to manage risk, improve financial resilience, and support the long-term sustainability of the charity.

### **Fundraising**

The retail group has increased its income over the year from £152k to £227k.

The charity is committed to maintaining high standards of fundraising and retail activity. The Charity is registered with the Fundraising Regulator. The Charity does not use any third parties to act on its behalf in relation to fundraising. No complaints were received by the charity during 2024/25 in relation to its fundraising activities.

# Age UK North Yorkshire Coast and Moors

## Report of the Trustees for the Year Ended 31 March 2025

### Financial review

The statement of financial activities shows a deficit of £118,743 (2024: £106,396). This comprises of a deficit on restricted funds of £23,081 (2024: £91,059) and a deficit of £95,662 (2024: £15,337) on unrestricted funds.

Total reserves amounted to £221,775 of the consolidated group at the year end (2024: £340,518).

The Charity holds £85,902 (2024: £91,374) of restricted funds to be spent on specific projects in forthcoming years more details can be seen in note 19.

Unrestricted reserves of £135,873 (2024: £249,144) are held in line with the reserve policy below.

The Charity's total income decreased from £1,125,917 to £1,069,234.

The Charity has a wholly-owned subsidiary, Age UK Scarborough & District Trading Limited. This is a sole member company limited by guarantee. From 1 April 2019 it is being used to deliver paid-for services, which provide support to older people in and around Scarborough & District and generate unrestricted revenue for the parent Charity through the covenanting of profits.

The principle funding sources of the charity in the year were:

- Grants from Age UK England, National Lottery Community Grants and Government Grants.
- Contracts for services provided.
- Retail income.

### Risk management

The charity has a reasonable reserves position and has a risk assessment procedure. We have identified the need to diversify our sources of income from trusts and contracts to give us more resilience as an organisation.

As we have grown, we have identified the need to monitor data and improve quality.

The principal financial risks and uncertainties are considered to relate primarily to the ability of the Charity to access funding for its activities and generate sufficient unrestricted Income to support its infrastructure. The Trustees aim to manage these risks through the timely submission of funding bids and the identification of suitable income-generating activities in line with its general aims, as well as a drive to reduce the scope of loss-making ventures.

The regular reports received at committee meetings enable the Trustees to monitor major risks to which the Charity is exposed so that necessary steps can be taken to manage those risks.

### Reserves

The Trustees consider that an appropriate level of free reserves is three months of liquid reserves. Free reserves are unrestricted reserves less any fixed assets and lease commitments held in unrestricted funds free reserves stand at £135,310 which is the equivalent of 1.4 months expenditure.

Any additional reserves available at 31 March 2025 have enabled the charity to maintain its activities while it continues to seek new funding streams and will continue to support activities during 2025/26.

# **Age UK North Yorkshire Coast and Moors**

## **Report of the Trustees for the Year Ended 31 March 2025**

### **Structure, governance and management**

Age UK North Yorkshire Coast and Moors is a charitable company limited by guarantee, governed by its memorandum and articles of association.

Age UK North Yorkshire Coast and Moors is directed by a board of a minimum of three trustees, who are also directors of the Charitable Company. Trustees are elected at the annual general meeting. Additional trustees may be co-opted during the year, provided the number of co-opted board members does not exceed one third of the number of elected members. Trustees are recruited from local people who have an interest in the Charity. Potential trustees are invited to attend three trustee meetings as a probationary period. New trustees receive a welcome and induction pack and all Trustees are entitled to attend external Trustee training.

The Charity works with a wide range of local and regional bodies, together with Age UK nationally.

The Board is responsible for budgetary decisions and for setting policies and strategies. This includes setting of the pay and remuneration of the charities key management personnel.

### **Volunteers**

Age UK North Yorkshire Coast and Moors have around 140 active volunteers and the trustees. We understand that volunteers gift their time to help local people in need and we acknowledge with gratitude the continuing contribution of volunteers to the Charity.

### **Trustees statement of responsibilities**

The board of trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Age UK North Yorkshire Coast and Moors**

### **Report of the Trustees for the Year Ended 31 March 2025**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### **Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

Approved by order of the board of trustees on 24 March 2026 and signed on its behalf by:

J Crowther - Trustee

**HPH  
CHARTERED ACCOUNTANTS  
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
AGE UK NORTH YORKSHIRE COAST AND MOORS**

## **Opinion**

We have audited the financial statements of Age UK North Yorkshire Coast and Moors for the year ended 31 March 2025 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including 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 of the parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

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

## **Conclusions relating to going concern**

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

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

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

## **Other information**

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

**HPH  
CHARTERED ACCOUNTANTS  
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
AGE UK NORTH YORKSHIRE COAST AND MOORS**

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 this gives rise to a material misstatement in the financial statements themselves. 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 our 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 have been prepared in accordance with applicable legal requirements.

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

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 us to report to you if, in our opinion:

- the parent company has not kept adequate accounting records; or
- the parent company 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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees Annual Report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 6-7, 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.

**HPH  
CHARTERED ACCOUNTANTS  
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
AGE UK NORTH YORKSHIRE COAST AND MOORS**

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.
- In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were The Health and Safety legislation, Employment legislation, Charity Commission regulations and General Data Protection Regulation (GDPR).
- 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.
- We also considered the opportunities and incentives that may exist within the charitable company for fraud.
- We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and income recognition and timing of expenditure.

**HPH  
CHARTERED ACCOUNTANTS  
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
AGE UK NORTH YORKSHIRE COAST AND MOORS**

In response to the risk of irregularities and non-compliance with laws and regulations and risk of fraud, we designed procedures which included but were not limited to: sample testing on the posting of journals, detailed substantive testing on the completeness of income, detailed testing on timing of expenditure, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

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. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

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

**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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
Sarah Wearing (Senior Statutory Auditor)  
For and on behalf of HPH, Statutory Auditor  
  
54 Bootham  
York  
YO30 7XZ

25 March 2026

**Age UK North Yorkshire Coast & Moors**

**Consolidated Statement of Financial Activities  
and Income and Expenditure Account  
For the year ended 31 March 2025**

	<i>Notes</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2025 Total Funds £</i>	<i>2024 Total Funds £</i>
<b>Income</b>					
Donations and legacies	3	78,639	358,816	437,455	541,841
Charitable activities					
Core activities	4	314,442	-	314,442	348,903
Other trading activities	5	287,200	-	287,200	204,620
Investment income	6	6,712	-	6,712	10,127
Other income	7	23,425	-	23,425	20,426
<b>Total Income</b>		<b>710,418</b>	<b>358,816</b>	<b>1,069,234</b>	<b>1,125,917</b>
<b>Expenditure</b>					
Raising funds	8	269,062	-	269,062	221,189
Charitable activities					
Core activities	9	537,018	381,897	918,915	1,011,124
<b>Total Expenditure</b>		<b>806,080</b>	<b>381,897</b>	<b>1,187,977</b>	<b>1,232,313</b>
<b>Net income/(expenditure) before transfers</b>		<b>(95,662)</b>	<b>(23,081)</b>	<b>(118,743)</b>	<b>(106,396)</b>
<b>Transfers between funds</b>	18,19	<b>(17,609)</b>	<b>17,609</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of funds</b>		<b>(113,271)</b>	<b>(5,472)</b>	<b>(118,743)</b>	<b>(106,396)</b>
Total funds brought forward		249,144	91,374	340,518	446,914
<b>Total funds carried forward</b>	17	<b>£135,873</b>	<b>£85,902</b>	<b>£221,775</b>	<b>£340,518</b>

The notes on pages 15 to 26 form part of these accounts.

**Age UK North Yorkshire Coast & Moors**

**Balance Sheet  
As At 31 March 2025  
(company number: 07758027)**

	<i>Notes</i>	<b>Charity 2025 £</b>	<b>Consolidated 2025 £</b>	<b>Charity 2024 £</b>	<b>Consolidated 2024 £</b>
<b>Fixed Assets</b>					
Tangible Assets	12	34,999	35,562	66,801	67,762
<b>Current Assets</b>					
Debtors	14	102,110	59,501	130,721	91,239
Cash at Bank and in Hand		144,186	169,602	252,096	259,322
		<u>246,296</u>	<u>229,103</u>	<u>382,817</u>	<u>350,561</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>(40,219)</u>	<u>(42,890)</u>	<u>(76,577)</u>	<u>(77,805)</u>
<b>Net Current Assets</b>		<u>206,077</u>	<u>186,213</u>	<u>306,240</u>	<u>272,756</u>
<b>Total Net Assets</b>		<u>£ 241,076</u>	<u>£ 221,775</u>	<u>£ 373,041</u>	<u>£ 340,518</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds	18	155,174	135,873	281,667	249,144
Restricted Funds	19	85,902	85,902	91,374	91,374
<b>Total Charity Funds</b>		<u>£241,076</u>	<u>£221,775</u>	<u>£373,041</u>	<u>£340,518</u>

The notes on pages 15 to 26 form part of these accounts.

These financial statements were approved by the trustees on 24 March 2026 and signed on its behalf by:

J Crowther - Director and Trustee

**Age UK North Yorkshire Coast & Moors**

**Consolidated Cash Flow Statement  
For the year ended 31 March 2025**

	<b>Note</b>	<b>2025</b>		<b>2024</b>	
		£	£	£	£
<b>Net cash provided/ (used in) by operating activities</b>	<b>20</b>		(96,432)		(96,912)
<b>Cash flows from investing activities</b>					
Interest received		6,712		10,127	
Purchase of property, plant and equipment		-		(815)	
<b>Net cash provided by investing activities</b>		<u>6,712</u>		<u>9,312</u>	
<b>Change in cash and cash equivalents in the year</b>			(89,720)		(87,600)
Cash and cash equivalents at beginning of the year			259,322		346,922
<b>Cash and cash equivalents at end of the year</b>	<b>22</b>		<u>£ 169,602</u>		<u>£ 259,322</u>

The notes on pages 15 to 26 form part of these accounts.

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2025

#### 1 General Information

The company is a private company limited by guarantee. The members are the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company is incorporated and registered in England and Wales and is a public entity (no. 07758027).

The address of its registered office is: 39 Aberdeen Walk, Scarborough, North Yorkshire, YO11 1BD.

#### 2 Accounting Policies

##### 2.1 Basis of preparation of accounts

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

The consolidated accounts include the results of the Charitable Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the Charitable Company alone as permitted by the SORP.

The Charitable Company constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in UK Sterling pounds (£).

##### 2.2 Going concern policy

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements. Further details see trustees report on page 4.

##### 2.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2025

#### 2.4 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### ***Grant income***

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

##### ***Legacies***

For legacies, entitlement is taken as the earlier of the date on which either: 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 Trust 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.

##### ***Gifts in kind donated for resale***

It is impracticable to fair value gifts in kind donated for resale due to the volume of low value items so they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

##### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### 2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2025

#### 2.5 Expenditure (continued)

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

#### 2.6 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 2.7 Tangible Fixed Assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis at the following annual rates:

Leasehold property	- over the term of the lease
Fixtures, fittings and equipment	- 10% straight line or over the life of the associated grant
Motor vehicles	- 25% straight line
Computer equipment	- 25% straight line

#### 2.8 Debtors and creditors receivable / payable

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### 2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and any short-term deposit accounts with a maturity of three months or less from the date of opening.

#### 2.10 Leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

#### 2.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

#### 2.12 Taxation

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

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2025

#### 3. Donations and Legacies

	Unrestricted £	Restricted £	2025 £	2024 £
Donations	21,007	485	21,492	4,195
Legacies	500	-	500	-
<b>Grants</b>				
Age UK England	16,585	36,000	52,585	52,750
National Lottery Community Fund	-	185,416	185,416	196,826
Government Grants	18,885	75,269	94,154	273,869
Other Grants	21,662	61,646	83,308	14,201
	<u>£ 78,639</u>	<u>£ 358,816</u>	<u>£ 437,455</u>	<u>£ 541,841</u>

Restricted and donations income in 2024 from grants was £234,512.

Government grants were received to fund services provided to support elderly people in the area of operations.

#### 4. Charitable Activities

Contracts	298,358	-	298,358	334,609
Other Income from Charitable Activities	16,084	-	16,084	14,294
	<u>£ 314,442</u>	<u>£ -</u>	<u>£ 314,442</u>	<u>£ 348,903</u>

Restricted income in 2024 from charitable activities was £64,350.

#### 5. Other Trading Activities

Trading Subsidiary Income	44,047	-	44,047	52,348
Garden maintenance	15,958	-	15,958	-
Shop Income	227,195	-	227,195	152,272
	<u>£ 287,200</u>	<u>£ -</u>	<u>£ 287,200</u>	<u>£ 204,620</u>

Restricted income from other trading activities in 2024 was £nil.

#### 6. Investment Income

Deposit account interest	<u>£ 6,712</u>	<u>£ -</u>	<u>£ 6,712</u>	<u>£ 10,127</u>
--------------------------	----------------	------------	----------------	-----------------

Restricted income from investment income in 2024 was £nil.

#### 7. Other Income

Rental income	-	-	-	416
Reimbursed salaries	-	-	-	16,394
Other income	23,425	-	23,425	3,616
	<u>£ 23,425</u>	<u>£ -</u>	<u>£ 23,425</u>	<u>£ 20,426</u>

Restricted income from other income in 2024 was £nil.

**Age UK North Yorkshire Coast & Moors**

**Notes to the Accounts  
For the year ended 31 March 2025**

	Unrestricted £	Restricted £	2025 £	2024 £
<b>8. Other trading activities - costs</b>				
Staff costs	142,778	-	142,778	87,532
Direct shop costs	44,542	-	44,542	23,496
Property shop costs	48,564	-	48,564	45,507
Trading subsidiary costs - staff	26,714	-	26,714	51,622
Trading subsidiary costs - other	4,111	-	4,111	11,122
Other costs	2,353	-	2,353	1,910
	<u>£ 269,062</u>	<u>£ -</u>	<u>£ 269,062</u>	<u>£ 221,189</u>

Restricted expenditure from other trading activities in 2024 was £nil.

**9. Charitable activities - costs**

Staff costs	350,024	229,811	579,835	553,856
Recruitment and training	5,879	2,623	8,502	7,734
Activity direct costs	23,387	101,949	125,336	229,350
Property costs	47,931	1,600	49,531	52,150
Hire of plant and machinery	2,319	-	2,319	1,880
Motor and travel expenses	12,140	3,135	15,275	21,106
Other operational costs	41,681	14,009	55,690	55,621
Depreciation	3,032	28,770	31,802	32,650
Support costs (see below)	50,625	-	50,625	56,777
	<u>£ 537,018</u>	<u>£ 381,897</u>	<u>£ 918,915</u>	<u>£ 1,011,124</u>

Restricted expenditure from charitable activities in 2024 totalled £390,331 of which £552 was in support costs.

**Support costs**

Staff costs	24,342	-	24,342	23,634
Professional & registration fees	15,353	-	15,353	25,316
Governance costs				
- Trustee training	-	-	-	27
- Auditor's Fee	6,600	-	6,600	5,400
- Non-audit service Fees	4,330	-	4,330	2,400
	<u>£ 50,625</u>	<u>£ -</u>	<u>£ 50,625</u>	<u>£ 56,777</u>

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2025

<b>10. Staff Costs</b>	2025	2024
	£	£
Salaries	670,624	608,219
Social Security Costs	52,197	45,469
Pension Costs	12,863	11,334
	<u>£ 735,684</u>	<u>£ 665,022</u>

No employee earned over £60,000 during the year.

The key management personnel of the Charitable Company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel (including employer NIC and pension costs), with only the Chief Executive Officer being paid, were £66,086 (2024 - £63,500).

The pension contributions were paid into a defined contribution scheme.

#### Number of employees

The full time equivalent number of staff as at 31 March 2025 was 28 (2024 - 28).

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

	2025	2024
Full time	24	25
Part time	8	8
	<u>32</u>	<u>33</u>

The Charitable Company benefits greatly from the contribution of volunteers. Volunteers bring their skills and expertise to the organisation.

#### 11. Related Party Transactions

##### Trustees' transactions

No remuneration was paid to any of the trustees (2024: £nil).

No Trustees were reimbursed expenses for in the year (2024: none).

##### Other related party transactions

There were no other related party transactions for the year ended 31 March 2025 (2024: £nil).

**Age UK North Yorkshire Coast & Moors**

**Notes to the Accounts  
For the year ended 31 March 2025**

**12. TANGIBLE FIXED ASSETS**

<b>Charity</b>	<b>Improvements to Leashold Property £</b>	<b>Fixtures, Fittings and Equipment £</b>	<b>Motor Vehicles £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 April 2024	195,999	6,840	7,600	13,970	224,409
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 31 March 2025</b>	<b>195,999</b>	<b>6,840</b>	<b>7,600</b>	<b>13,970</b>	<b>224,409</b>
<b>Depreciation</b>					
At 1 April 2024	133,000	4,280	7,440	12,888	157,608
Charge for year	28,000	2,560	160	1,082	31,802
Disposal in year	-	-	-	-	-
<b>At 31 March 2025</b>	<b>161,000</b>	<b>6,840</b>	<b>7,600</b>	<b>13,970</b>	<b>189,410</b>
<b>Net Book Amounts At</b>					
31 March 2025	£ 34,999	£ -	£ -	£ -	£ 34,999
31 March 2024	£ 62,999	£ 2,560	£ 160	£ 1,082	£ 66,801
<b>Consolidated</b>					
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2024	195,999	6,840	7,600	16,640	227,079
Additions	-	-	-	-	-
Disposals	-	-	-	(1,079)	(1,079)
<b>At 31 March 2025</b>	<b>195,999</b>	<b>6,840</b>	<b>7,600</b>	<b>15,561</b>	<b>226,000</b>
<b>Depreciation</b>					
At 1 April 2024	133,000	4,280	7,440	14,597	159,317
Charge for year	28,000	2,560	160	1,480	32,200
Disposal in year	-	-	-	(1,079)	(1,079)
<b>At 31 March 2025</b>	<b>161,000</b>	<b>6,840</b>	<b>7,600</b>	<b>14,998</b>	<b>190,438</b>
<b>Net Book Amounts At</b>					
31 March 2025	£ 34,999	£ -	£ -	£ 563	£ 35,562
31 March 2024	£ 62,999	£ 2,560	£ 160	£ 2,043	£ 67,762

**Age UK North Yorkshire Coast & Moors**

**Notes to the Accounts  
For the year ended 31 March 2025**

**13. Investments**

The Charity is the sole member of the company Age UK Scarborough & District Trading Limited (company number: 03907454) which is a sole member company limited by guarantee and incorporated in England and Wales. The subsidiary provided some paid for services to older people in and around Scarborough & District in the year ended 31 March 2025. No monies were donated to the charity in the year (2024 - nil).

A summary of the results of the subsidiary is shown below:

	2025	2024
	£	£
Turnover	44,047	52,338
Cost of sales	(26,994)	(57,016)
	<hr/>	<hr/>
Gross profit	17,053	(4,678)
Other operating income	-	10
Administrative expenses	(3,831)	(5,728)
	<hr/>	<hr/>
Profit before donations to charity	13,222	(£ 10,396)
	<hr/> <hr/>	<hr/> <hr/>

The aggregate of the assets, liabilities and funds was:

Assets	25,979	8,187
Liabilities	(45,280)	(40,710)
	<hr/>	<hr/>
Funds	£ (19,301)	(£ 32,523)
	<hr/> <hr/>	<hr/> <hr/>

	<i>Charity</i>	<i>Consolidated</i>	<i>Charity</i>	<i>Consolidated</i>
	2025	2025	2024	2024
	£	£	£	£
<b>14. Debtors</b>				
Trade Debtors	9,626	9,626	-	-
Amounts owed from Subsidiary Undertaking	42,609	-	39,482	-
Accrued Income	46,834	46,834	73,531	73,531
Prepayments	3,041	3,041	17,708	17,708
	<hr/>	<hr/>	<hr/>	<hr/>
	£ 102,110	£ 59,501	£ 130,721	£ 91,239
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Age UK North Yorkshire Coast & Moors**

**Notes to the Accounts  
For the year ended 31 March 2025**

	<i>Charity</i> 2025 £	<i>Consolidated</i> 2025 £	<i>Charity</i> 2024 £	<i>Consolidated</i> 2024 £
<b>15. CREDITORS: amounts falling due within one year</b>				
Trade creditors	14,767	16,038	37,577	37,604
Other taxes and social security costs	12,099	12,099	12,674	12,674
Accruals	10,951	12,351	11,326	12,527
Deferred income	-	-	15,000	15,000
Other creditors	2,402	2,402	-	-
	<u>£ 40,219</u>	<u>£ 42,890</u>	<u>£ 76,577</u>	<u>£ 77,805</u>
Deferred Income:	£			
Deferred Income at 1 April 2024	15,000			
Resources deferred in the year	-			
Amounts released from the previous year	<u>(15,000)</u>			
Deferred Income as at 31 March 2025	<u>-</u>			

**16. Leasing agreements**

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

Within one year	37,245	37,245	37,245	37,245
Between one and five years	10,000	10,000	47,245	47,245
	<u>£ 47,245</u>	<u>£ 47,245</u>	<u>£ 84,490</u>	<u>£ 84,490</u>

**Age UK North Yorkshire Coast & Moors**

**Notes to the Accounts  
For the year ended 31 March 2025**

**17. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 Total Funds £</b>
Fixed Assets	563	34,999	35,562
Current Assets	178,200	50,903	229,103
Current Liabilities	(42,890)	-	(42,890)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	£ 135,873	£ 85,902	£ 221,775
	<hr/>	<hr/>	<hr/>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total Funds £</b>
Fixed Assets	3,993	63,769	67,762
Current Assets	255,855	94,706	350,561
Current Liabilities	(72,305)	(5,500)	(77,805)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	£ 187,543	£ 152,975	£ 340,518
	<hr/>	<hr/>	<hr/>

**18. Unrestricted funds - movement**

	<b>Balance at 01/04/24 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31/03/25 £</b>
Unrestricted Funds	£ 249,144	£ 710,418	£ (806,080)	£ (17,609)	£ 135,873
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>Balance at 01/04/23 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31/03/24 £</b>
Unrestricted Funds	£ 264,481	£ 827,055	£ (841,982)	£ (410)	£ 249,144
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**Age UK North Yorkshire Coast & Moors**

**Notes to the Accounts  
For the year ended 31 March 2025**

**19. Restricted funds - movement**

	<b>Balance at 01/04/24</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31/03/25</b>
	£	£	£	£	£
Aberdeen walk refurbishment	63,664	-	(28,665)	-	34,999
Cloth Works van	105	-	(105)	-	-
Digital Champions		38,250	(36,228)		2,022
Digital Inclusion Hub	-	15,306	(15,306)	-	-
Household Support	-	8,500	(8,500)	-	-
Independent Living	-	30,000	(15,000)	-	15,000
National lottery reaching communities	14,243	92,225	(106,468)	-	-
SeeCHANGE	13,362	110,874	(141,845)	17,609	-
Sport England	-	12,359	-	-	12,359
Veteran support	-	31,604	(15,082)	-	16,522
White Goods Pilot	-	19,698	(14,698)	-	5,000
	<b>£ 91,374</b>	<b>£ 358,816</b>	<b>£ (381,897)</b>	<b>£ 17,609</b>	<b>£ 85,902</b>

	<b>Balance at 01/04/23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31/03/24</b>
	£	£	£	£	£
Aberdeen walk refurbishment	91,872	-	(28,208)	-	63,664
Care Choice lead	-	46,986	(46,986)	-	-
Cloth Works van	1,355	-	(1,250)	-	105
Health and wellbeing	1,011	27,500	(28,909)	398	-
Multiply	-	17,364	(17,364)	-	-
National lottery healthier communities	13,235	74,000	(72,992)	-	14,243
SeeCHANGE	51,064	123,024	(160,726)	-	13,362
Social prescribing	15,896	-	(15,896)	-	-
Van - Rural	8,000	-	(8,000)	-	-
Veteran support	-	9,988	(10,000)	12	-
	<b>£ 182,433</b>	<b>£ 298,862</b>	<b>£ (390,331)</b>	<b>£ 410</b>	<b>£ 91,374</b>

**Aberdeen Walk refurbishment and Cloth Works van** - These funds relate to monies raised for the purchase of fixed assets which have since been capitalised. Depreciation of these assets is allocated each year.

**Care Choice Lead** - Funding received to cover the cost of a care choice lead.

**Age UK North Yorkshire Coast & Moors**

**Notes to the Accounts  
For the year ended 31 March 2025**

**19. Restricted funds - movement**

**Health and Wellbeing** - Monies received to run projects to improve health of older people.

**Digital Champions** - Monies received from Age UK to identify digitally excluded older people and support them to use digital technology to improve their quality of life.

**Digital Inclusion Hub** - Monies received to support the creation of a digital hub in Ramshill Road

**Household support** - Monies received for the support for food poverty needs of the older people.

**Independent living** - Monies received for the enablement of residents of filey and surrounding villages to continue independent lives.

**National lottery healthier communities** - Monies received to improve health and welfare of older and vulnerable people via supporting the ageing well advice and support hub.

**SeeCHANGE** - Monies received for the health equality initiative.

**Social prescribing** - Monies received by the NHS to provide a service to bridge the gap between clinical and non clinical services.

**Van - Rural** - Monies received from Ryedale Council for a contribution to the purchase of a van.

**Veteran support** - Monies received from the Armed Forces for a provision of a support service for Veterans in the area.

**20. Reconciliation of net income/(expenditure) to net cashflow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period</b>	(118,743)	(106,396)
<i>Adjustments for:</i>		
Depreciation charges	32,200	33,050
Interest received	(6,712)	(10,127)
Decrease/(Increase) in trade and other debtors	31,738	10,714
Increase/(Decrease) in trade and other creditors	(34,915)	(24,153)
<b>Net cash provided by operating activities</b>	<b>£ (96,432)</b>	<b>£ (96,912)</b>

**21. Analysis of cash and cash equivalents**

Cash in hand and at bank	169,602	259,322
<b>Total cash and cash equivalents</b>	<b>£ 169,602</b>	<b>£ 259,322</b>

**22. Analysis of changes in net debt**

	<b>At</b>		<b>At</b>
	<b>01/04/2024</b>	<b>Cash-flows</b>	<b>31/03/2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash in hand and at bank	£ 259,322	£ (89,720)	£ 169,602

The following pages do not form part of the statutory accounts.

**Age UK North Yorkshire Coast & Moors**

**Detailed Income and Expenditure Analysis - Charity Only  
For the year ended 31 March 2025**

<u>Income</u>	2025		2024	
	£	£	£	£
<b>Donations and Legacies</b>				
Donations	21,492		4,195	
Legacies	500		-	
<b>Grant Income</b>				
Age UK England	52,585		52,750	
National Lottery Community Fund	185,416		196,826	
Government Grants	94,154		273,869	
Other Grants	83,308		14,201	
	<hr/>		<hr/>	
		437,455		541,841
<b>Charitable Activities</b>				
Contracts	298,358		334,609	
Other income from charitable activities	16,084		14,294	
	<hr/>		<hr/>	
		314,442		348,903
<b>Other Trading Activities</b>				
Garden maintenence	15,958		-	
Shop income	227,195		152,272	
	<hr/>		<hr/>	
		243,153		152,272
<b>Investment Income</b>				
Deposit account interest	6,712		10,127	
	<hr/>		<hr/>	
		6,712		10,127
<b>Other Income</b>				
Rental income	-		416	
Reimbursed salaries	-		16,394	
Other income	23,425		3,616	
	<hr/>		<hr/>	
		23,425		20,426
<b>Total Income</b>		<hr/> <b>1,025,187</b> <hr/>		<hr/> <b>1,073,569</b> <hr/>

**Age UK North Yorkshire Coast & Moors**

**Detailed Income and Expenditure Analysis - Charity Only  
For the year ended 31 March 2025**

<u>Expenditure</u>	2025		2024	
	£	£	£	£
<b>Other Trading Activities</b>				
Salaries	142,778		87,532	
Rent	36,021		27,135	
Rates	459		765	
Heat and light	10,763		16,370	
Direct shop costs	44,542		23,496	
Insurance	1,321		1,237	
Telephone	2,353		1,910	
		238,237		158,445
<b>Charitable Activities</b>				
Salaries	503,504		497,054	
Social security costs	52,197		45,468	
Pension costs	12,863		11,334	
Staff and volunteer costs	11,271		0	
Subcontractors	31,128		3,790	
Equipment hire	2,319		1,880	
Rent	17,174		18,000	
Rates and water	391		513	
Heat and light	6,174		9,692	
Repair and maintenance	16,254		12,340	
Insurance	9,538		11,605	
Motor vehicle expenses	2,247		3,219	
Travel expenses	13,028		17,887	
Telephone	8,290		6,072	
Office costs	34,937		35,682	
Licences and subscriptions	8,481		1,222	
Activity expenses	94,208		229,350	
Recruitment and training	8,502		7,734	
Finance costs	3,983		8,856	
Depreciation	31,801		32,650	
		868,290		954,348
<b>Support Costs</b>				
Salaries	24,342		23,634	
Legal and professional fees	15,353		25,316	
Trustee training	-		27	
Auditors fee	6,600		5,400	
Non-audit service fees	4,330		2,400	
		50,625		56,777
<b>Total Expenditure</b>		<b>1,157,152</b>		<b>1,169,570</b>
<b>Net Expenditure</b>		<b>£ (131,965)</b>		<b>£ (96,001)</b>

**Age UK North Yorkshire Coast and Moors**

England & Wales - Charity number 1143893

---

# Accounts

---

# **Age UK North Yorkshire Coast & Moors**

Report of the Trustees and  
Financial Statements for the year ended

31 March 2024

**Registered Company Number: 07758027**  
**Registered Charity Number: 1143893**

HPH, Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ

**Age UK North Yorkshire Coast & Moors**

**Contents of the Financial Statements for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 - 6
<b>Auditors' Report</b>	7 - 10
<b>Consolidated Statement of Financial Activities</b>	11
<b>Consolidated Balance Sheet</b>	12
<b>Consolidated Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 - 24

## Age UK North Yorkshire Coast & Moors

### Reference and Administrative Details for the Year Ended 31 March 2024

<b>Trustees</b>	S G Trafford J Crowther C Wood (resigned 15 July 2024) M Thrall (appointed 8 August 2023) M Wildey P A Stanton (appointed 21 November 2023) J Thomas (resigned 4 July 2023) I Poole (resigned 5 September 2023)
<b>Chief executive</b>	N Bradbury
<b>Company secretary</b>	N Bradbury
<b>Registered office</b>	39 Aberdeen Walk SCARBOROUGH North Yorkshire YO11 1BD
<b>Registered company number</b>	07758027 (England and Wales)
<b>Registered charity number</b>	1143893
<b>Auditors</b>	HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ
<b>Bankers</b>	Virgin Money 24 Huntriss Row SCARBOROUGH North Yorkshire YO11 2EG

## **Age UK North Yorkshire Coast & Moors**

### **Report of the Trustees for the Year Ended 31 March 2024**

The Trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report includes the directors' report required by company law.

#### **Objectives and activities**

The objects of Age UK North Yorkshire Coast and Moors are to promote the following purposes for the benefit of the public and/or older people in and around North Yorkshire, with a focus on the former district of Ryedale and borough of Scarborough:

- Preventing or relieving the poverty of older people
- Advancing education
- Preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical)
- Promoting equality and diversity
- Assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage
- Such other charitable purposes for the benefit of older people as the Trustees may from time to time decide, the outcome of this being the promotion of the well-being of older people

These objects are currently met through the following areas of activity:

- Information and Advice – enabling older people to make informed choices and remain independent
- Befriending – to reduce loneliness and isolation
- Activity Clubs – reducing loneliness and isolation, gaining new skills, encouraging old ones, alleviating depression, encouraging mobility
- Employability – helping over 50s access work and training
- Social Prescribing – helping people find non medical solutions to their issues
- Independent Living – a range of services to help people live their lives the way they choose. Examples of this are our Home and Garden Maintenance and our Will Writing services.
- Exercise classes – increases mobility, assists with balance, prevents falls, encourages wellbeing

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on the Public Benefit requirement under the Charities Act 2011. The benefits to the Charity's client group through the work we have undertaken via our various services has been:

- Improved quality of life.
- Improved economic wellbeing.
- Accurate up-to-date information that enables people to make informed choices.
- Increased social contact, reduced isolation.
- Improved wellbeing and activity levels, reducing stress levels and worry.
- Active participation in community life.
- Maintenance of independence and ability to continue living in own home.

## **Age UK North Yorkshire Coast & Moors**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **Achievement and performance**

2023/4 was a further year as our communities recovered from Covid and faced up to the cost of living rises, as older people in many cases struggled to deal with rising prices and energy costs.

We met these challenges head on and have been successful in growing the charities size and scope to meet the challenges.

The main developments in 2023/24 service-wise were:

- Our organisation passed its triannual quality management audit by Age UK, which confirms the quality we know has grown at the charity. In addition, our Information and Advice Service passed its Quality of Advice Assessment, meaning it gained the prestigious Advice Quality Standard.
- Our Social Prescribing service expanded in the year, able to help more people – in the year we also piloted new care coordinator projects with Haxby group and piloted bereavement projects with Filey and Scarborough healthy communities Network.
- We launched new employability approaches, which led to an improvement in outcomes for over 50s looking for work.
- Our SeeCHANGE health equality initiative ramped up its service, handing out micro grants to innovative groups and launching three new strands of work.
- Continued to help establish groups after their demise during Covid. In addition, we started the Stay Healthy, Independent and Connected project in Filey which has also led to a range of new initiatives.

#### **Future plans**

2024/25 has seen consolidation of our work in the year 2023/24, notable for our new shop on Ramshill Road in Scarborough and other developments.

The retail team has increased its income over the year, as we improved our systems and priced our products more keenly.

This year has been one of consolidation and of improvement of our processes, so that as a charity we can be sustainable and continue to provide a service to our clients. One of these things has been a new data system so that we can better explain our outcomes to funders and the public.

#### **Fundraising**

The retail group has increased its income over the year from £119k to £152k.

The charity is committed to maintaining high standards of fundraising and retail activity. The Charity is registered with the Fundraising Regulator. The Charity does not use any third parties to act on its behalf in relation to fundraising. No complaints were received by the charity during 2023/24 in relation to its fundraising activities.

## **Age UK North Yorkshire Coast & Moors**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **Financial review**

2023/24 saw an expansion in the size and scope of the charity.

The statement of financial activities shows a deficit of £106,396 for the year of 2023/2024 (2023: Surplus £59,432). This comprises of a deficit on restricted funds of £91,059 and a deficit of £15,337 on unrestricted funds.

Total reserves amounted to £340,518 of the consolidated group at the year end (2023: £446,914).

The Charity holds £91,374 of restricted funds to be spent on specific projects in forthcoming years more details can be seen in note 19.

Unrestricted reserves of £249,144 are held in line with the reserve policy below.

The Charity's total income increased from £893,015 to £1,125,917. This increase was expected due to additional funding received with the SeeCHANGE initiative and other new projects and the expansion of the Social Prescribing service. The increase in expenses was also expected due to increased activity.

The Charity has a wholly-owned subsidiary, Age UK Scarborough & District Trading Limited. This is a sole member company limited by guarantee. From 1 April 2019 it is being used to deliver paid-for services, which provide support to older people in and around Scarborough & District and generate unrestricted revenue for the parent Charity through the covenanting of profits.

#### **Risk management**

The charity has a reasonable reserves position and has a risk assessment procedure. We have identified the need to diversify our sources of income from trusts and contracts to give us more resilience as an organisation.

As we have grown, we have identified the need to monitor data and improve quality.

The principal financial risks and uncertainties are considered to relate primarily to the ability of the Charity to access funding for its activities and generate sufficient unrestricted Income to support its infrastructure. The Trustees aim to manage these risks through the timely submission of funding bids and the identification of suitable income-generating activities in line with its general aims, as well as a drive to reduce the scope of loss-making ventures.

The regular reports received at committee meetings enable the Trustees to monitor major risks to which the Charity is exposed so that necessary steps can be taken to manage those risks.

#### **Reserves**

The Trustees consider that an appropriate level of free reserves is three months of liquid reserves. Free reserves are unrestricted reserves less any fixed assets and lease commitments held in unrestricted funds free reserves stand at £249,144 which is the equivalent of 2.4 months expenditure.

Any additional reserves available at 31 March 2024 have enabled the charity to maintain its activities while it continues to seek new funding streams and will continue to support activities during 2024/25.

## **Age UK North Yorkshire Coast & Moors**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **Structure, governance and management**

Age UK North Yorkshire Coast and Moors is a charitable company limited by guarantee, governed by its memorandum and articles of association.

Age UK North Yorkshire Coast and Moors is directed by a board of a minimum of three trustees, who are also directors of the Charitable Company. Trustees are elected at the annual general meeting. Additional trustees may be co-opted during the year, provided the number of co-opted board members does not exceed one third of the number of elected members. Trustees are recruited from local people who have an interest in the Charity. Potential trustees are invited to attend three trustee meetings as a probationary period. New trustees receive a welcome and induction pack and all Trustees are entitled to attend external Trustee training.

The Charity works with a wide range of local and regional bodies, together with Age UK nationally.

The Board is responsible for budgetary decisions and for setting policies and strategies. This includes setting of the pay and remuneration of the charities key management personnel.

#### **Volunteers**

Age UK North Yorkshire Coast and Moors have around 140 active volunteers and the trustees. We understand that volunteers gift their time to help local people in need and we acknowledge with gratitude the continuing contribution of volunteers to the Charity.

#### **Trustees statement of responsibilities**

The board of trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Age UK North Yorkshire Coast & Moors**  
**Report of the Trustees for the Year Ended 31 March 2024**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware;  
and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

Approved by order of the board of trustees on 26 November 2024 and signed on its behalf by:

S G Trafford - Trustee

**HPH**

**Chartered Accountants**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
AGE UK NORTH YORKSHIRE COAST & MOORS**

**OPINION**

We have audited the financial statements of Age UK North Yorkshire Coast & Moors for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities and Income and Expenditure Account, the Consolidated Balance Sheet, the Consolidated Cash Flow Statement and the related notes, including 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 2024 and of the group's 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 OF 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 group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**CONCLUSIONS RELATING TO GOING CONCERN**

In auditing the financial statements, we have concluded that the trustees'/director'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 charitable company'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 directors with respect to going concern are described in the relevant sections of this report.

**OTHER INFORMATION**

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

**HPH**

**Chartered Accountants**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
AGE UK NORTH YORKSHIRE COAST & MOORS**

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 this gives rise to a material misstatement in the financial statements themselves. 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.

**OPINION 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

**RESPONSIBILITIES OF DIRECTORS**

As explained more fully in the Trustees' responsibilities statement on page 5, the trustees 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**HPH**

**Chartered Accountants**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
AGE UK NORTH YORKSHIRE COAST & MOORS**

**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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were The Health and Safety legislation, Employment legislation, Charity Commission regulations and General Data Protection Regulation (GDPR).

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.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and income recognition. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, detailed substantive testing on the completeness of other sources of income, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

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. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

**HPH**  
**Chartered Accountants**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**AGE UK NORTH YORKSHIRE COAST & MOORS**

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

**USE OF OUR REPORT**

This report is made solely to the charitable company's members 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 Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members for our audit work, for this report, or for the opinions we have formed.

.....

Sarah Wearing (Senior Statutory Auditor)

For and on behalf of HPH, Statutory Auditor

54 Bootham  
York  
YO30 7XZ

26 November 2024

## Age UK North Yorkshire Coast & Moors

### Consolidated Statement of Financial Activities and Income and Expenditure Account For the year ended 31 March 2024

	<i>Notes</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2024 Total Funds £</i>	<i>2023 Total Funds £</i>
<b>Income</b>					
Donations and legacies	3	307,329	234,512	541,841	417,226
Charitable activities					
Core activities	4	284,553	64,350	348,903	314,879
Other trading activities	5	204,620	-	204,620	143,031
Investment income	6	10,127	-	10,127	3,538
Other income	7	20,426	-	20,426	14,341
<b>Total Income</b>		827,055	298,862	1,125,917	893,015
<b>Expenditure</b>					
Raising funds	8	221,189	-	221,189	162,890
Charitable activities					
Core activities	9	620,793	390,331	1,011,124	670,693
<b>Total Expenditure</b>		841,982	390,331	1,232,313	833,583
<b>Net income/(expenditure) before transfers</b>		(14,927)	(91,469)	(106,396)	59,432
<b>Transfers between funds</b>	18,19	(410)	410	-	-
<b>Reconciliation of funds</b>		(15,337)	(91,059)	(106,396)	59,432
Total funds brought forward		264,481	182,433	446,914	387,482
<b>Total funds carried forward</b>	17	£249,144	£91,374	£340,518	£446,914

The notes on pages 14 to 25 form part of these accounts.

## Age UK North Yorkshire Coast & Moors

### Balance Sheet As At 31 March 2024 (company number: 07758027)

	<i>Notes</i>	<b>Charity 2024 £</b>	<b>Consolidated 2024 £</b>	<b>Charity 2023 £</b>	<b>Consolidated 2023 £</b>
<b>Fixed Assets</b>					
Tangible Assets	12	66,801	67,762	98,636	99,997
<b>Current Assets</b>					
Debtors	14	130,721	91,239	121,216	101,953
Cash at Bank and in Hand		252,096	259,322	349,911	349,911
		<u>382,817</u>	<u>350,561</u>	<u>471,127</u>	<u>451,864</u>
<b>Creditors: amounts falling due within one year</b>	15	(76,577)	(77,805)	(100,722)	(104,947)
		<u>306,240</u>	<u>272,756</u>	<u>370,405</u>	<u>346,917</u>
<b>Net Current Assets</b>		<u>306,240</u>	<u>272,756</u>	<u>370,405</u>	<u>346,917</u>
<b>Total Net Assets</b>		<u>£ 373,041</u>	<u>£ 340,518</u>	<u>£ 469,041</u>	<u>£ 446,914</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds	18	281,667	249,144	286,608	264,481
Restricted Funds	19	91,374	91,374	182,433	182,433
		<u>£373,041</u>	<u>£340,518</u>	<u>£469,041</u>	<u>£446,914</u>
<b>Total Charity Funds</b>		<u>£373,041</u>	<u>£340,518</u>	<u>£469,041</u>	<u>£446,914</u>

The notes on pages 14 to 25 form part of these accounts.

These financial statements were approved by the trustees on 26 November 2024 and signed on its behalf by:



S G Trafford - Director and Trustee

**Age UK North Yorkshire Coast & Moors**

**Consolidated Cash Flow Statement  
For the year ended 31 March 2024**

	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>Net cash provided/ (used in) by operating activities</b>	<b>20</b>		(96,912)		99,267
<b>Cash flows from investing activities</b>					
Interest received		10,127		3,538	
Purchase of property, plant and equipment		(815)		(1,591)	
<b>Net cash provided by investing activities</b>		<u>9,312</u>		<u>1,947</u>	
<b>Change in cash and cash equivalents in the year</b>			(87,600)		101,214
Cash and cash equivalents at beginning of the year			346,922		245,708
<b>Cash and cash equivalents at end of the year</b>	<b>22</b>		<u>£ 259,322</u>		<u>£ 346,922</u>

The notes on pages 14 to 25 form part of these accounts.

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

#### 1 General Information

The company is a private company limited by guarantee. The members are the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company is incorporated and registered in England and Wales and is a public entity (no. 07758027).

The address of its registered office is: 39 Aberdeen Walk, Scarborough, North Yorkshire, YO11 1BD.

#### 2 Accounting Policies

##### 2.1 Basis of preparation of accounts

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

The consolidated accounts include the results of the Charitable Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the Charitable Company alone as permitted by the SORP.

The Charitable Company constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in UK Sterling pounds (£).

##### 2.2 Going concern policy

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

##### 2.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

#### 2.4 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### ***Grant income***

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

##### ***Legacies***

For legacies, entitlement is taken as the earlier of the date on which either: 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 Trust 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.

##### ***Gifts in kind donated for resale***

It is impracticable to fair value gifts in kind donated for resale due to the volume of low value items so they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

##### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### 2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

#### 2.5 Expenditure (continued)

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

#### 2.6 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 2.7 Tangible Fixed Assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis at the following annual rates:

Leasehold property	- over the term of the lease
Fixtures, fittings and equipment	- 10% straight line or over the life of the associated grant
Motor vehicles	- 25% straight line
Computer equipment	- 25% straight line

#### 2.8 Debtors and creditors receivable / payable

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### 2.9 Leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

#### 2.10 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

#### 2.11 Taxation

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

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

#### 3. Donations and Legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Donations	4,195	-	4,195	4,909
Legacies	-	-	-	55,994
<b>Grants</b>				
Age UK England	52,750	-	52,750	10,250
National Lottery Community Fund	196,826	-	196,826	148,871
Government Grants	39,357	234,512	273,869	91,312
Other Grants	14,201	-	14,201	105,890
	<u>£ 307,329</u>	<u>£ 234,512</u>	<u>£ 541,841</u>	<u>£ 417,226</u>

Restricted and donations income in 2023 from grants was £261,052.

#### 4. Charitable Activities

Contracts	270,259	64,350	334,609	314,526
Other Income from Charitable Activities	14,294	-	14,294	353
	<u>£ 284,553</u>	<u>£ 64,350</u>	<u>£ 348,903</u>	<u>£ 314,879</u>

Restricted income in 2023 from charitable activities was £289,333

#### 5. Other Trading Activities

Trading Subsidiary Income	52,348	-	52,348	23,586
Shop Income	152,272	-	152,272	119,445
	<u>£ 204,620</u>	<u>£ -</u>	<u>£ 204,620</u>	<u>£ 143,031</u>

Restricted income from other trading activities in 2023 was £nil.

#### 6. Investment Income

Deposit account interest	£ 10,127	£ -	£ 10,127	£ 3,538
--------------------------	----------	-----	----------	---------

Restricted income from investment income in 2023 was £nil.

#### 7. Other Income

Rental income	416	-	416	203
DWP Kickstart	-	-	-	4,177
Reimbursed salaries	16,394	-	16,394	-
Other income	3,616	-	3,616	9,961
	<u>£ 20,426</u>	<u>£ -</u>	<u>£ 20,426</u>	<u>£ 14,341</u>

Restricted income from other income in 2023 was £nil.

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

	Unrestricted £	Restricted £	2024 £	2023 £
<b>8. Other trading activities - costs</b>				
Staff costs	87,532	-	87,532	54,961
Direct shop costs	23,496	-	23,496	11,016
Property shop costs	45,507	-	45,507	43,294
Trading subsidiary costs - staff	51,622	-	51,622	36,720
Trading subsidiary costs - other	11,122	-	11,122	9,995
Other costs	1,910	-	1,910	6,904
	<b>£ 221,189</b>	<b>£ -</b>	<b>£ 221,189</b>	<b>£ 162,890</b>

Restricted expenditure from other trading activities in 2023 was £nil.

### 9. Charitable activities - costs

Staff costs	336,179	217,677	553,856	322,598
Recruitment and training	5,544	2,190	7,734	6,030
Activity direct costs	124,619	104,731	229,350	179,470
Property costs	49,550	2,600	52,150	43,632
Hire of plant and machinery	1,880	-	1,880	2,054
Motor and travel expenses	12,330	8,776	21,106	12,886
Other operational costs	31,274	24,347	55,621	29,590
Depreciation	3,192	29,458	32,650	32,532
Support costs (see below)	56,225	552	56,777	41,901
	<b>£ 620,793</b>	<b>£ 390,331</b>	<b>£ 1,011,124</b>	<b>£ 670,693</b>

Restricted expenditure from charitable activities in 2023 totalled £490,857 of which £456 was in support costs.

#### Support costs

Staff costs	23,634	-	23,634	28,024
Professional & registration fees	17,564	552	18,116	10,223
Governance costs				
- Trustee expenses	7,227	-	7,227	54
- Auditor's Fee	5,400	-	5,400	
- Non-audit service Fees	2,400	-	2,400	1,800
- Independent Examiner's Fee	-	-	-	1,800
	<b>£ 56,225</b>	<b>£ 552</b>	<b>£ 56,777</b>	<b>£ 41,901</b>

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

<b>10. Staff Costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Salaries	659,841	373,151
Social Security Costs	45,469	26,062
Pension Costs	11,334	6,370
	£ 716,644	£ 405,583

No employee earned over £60,000 during the year.

The key management personnel of the Charitable Company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel (including employer NIC and pension costs), with only the Chief Executive Officer being paid, were £63,500 (2023 - £54,631).

The pension contributions were paid into a defined contribution scheme.

#### **Number of employees**

The full time equivalent number of staff as at 31 March 2024 was 28 (2023 - 18).

The average monthly number of employees during the year was as follows:	<b>2024</b>	<b>2023</b>
Full time	25	14
Part time	8	9
	33	23

The Charitable Company benefits greatly from the contribution of volunteers. Volunteers bring their skills and expertise to the organisation.

#### **11. Related Party Transactions**

##### **Trustees' transactions**

No remuneration was paid to any of the trustees (2023: £nil).

One trustee was reimbursed expenses for travel to meetings totalling £nil (2023: £54).

##### **Other related party transactions**

There were no other related party transactions for the year ended 31 March 2024 (2023: £nil).

## Age UK North Yorkshire Coast &amp; Moors

Notes to the Accounts  
For the year ended 31 March 2024

## 12. TANGIBLE FIXED ASSETS

Charity	Improvements to Leashold Property	Fixtures, Fittings and Equipment	Motor Vehicles	Computer Equipment	Total
Cost	£	£	£	£	£
At 1 April 2023	195,999	6,840	7,600	13,155	223,594
Additions	-	-	-	815	815
At 31 March 2024	195,999	6,840	7,600	13,970	224,409
<b>Depreciation</b>					
At 1 April 2023	105,000	3,596	5,540	10,822	124,958
Charge for year	28,000	684	1,900	2,066	32,650
At 31 March 2024	133,000	4,280	7,440	12,888	157,608
<b>Net Book Amounts At</b>					
31 March 2024	£ 62,999	£ 2,560	£ 160	£ 1,082	£ 66,801
31 March 2023	£ 90,999	£ 3,244	£ 2,060	£ 2,333	£ 98,636
<b>Consolidated</b>					
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2023	195,999	6,840	7,600	15,825	226,264
Additions	-	-	-	815	815
At 31 March 2024	195,999	6,840	7,600	16,640	227,079
<b>Depreciation</b>					
At 1 April 2023	105,000	3,596	5,540	12,131	126,267
Charge for year	28,000	684	1,900	2,466	33,050
Disposal in year	-	-	-	-	-
At 31 March 2024	133,000	4,280	7,440	14,597	159,317
<b>Net Book Amounts At</b>					
31 March 2024	£ 62,999	£ 2,560	£ 160	£ 2,043	£ 67,762
31 March 2023	£ 90,999	£ 3,244	£ 2,060	£ 3,694	£ 99,997

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

#### 13. Investments

The Charity is the sole member of the company Age UK Scarborough & District Trading Limited which is a sole member company limited by guarantee and incorporated in England and Wales. The subsidiary provided some paid for services to older people in and around Scarborough & District in the year ended 31 March 2024. No monies were donated to the charity in the year (2023 - nil).

A summary of the results of the subsidiary is shown below:

	2024	2023
	£	£
Turnover	52,338	23,480
Cost of sales	(57,016)	(42,153)
	(4,678)	(18,673)
Gross profit		
Other operating income	10	106
Administrative expenses	(5,728)	(4,562)
	£ (10,396)	(£ 23,129)

The aggregate of the assets, liabilities and funds was:

Assets	8,187	1,541
Liabilities	(40,710)	(23,668)
	£ (32,523)	(£ 22,127)

	Charity 2024 £	Consolidated 2024 £	Charity 2023 £	Consolidated 2023 £
<b>14. Debtors</b>				
Amounts owed from Subsidiary Undertaking	39,482	-	19,443	-
Accrued Income	73,531	73,531	86,075	86,075
Prepayments	17,708	17,708	15,698	15,878
	£ 130,721	£ 91,239	£ 121,216	£ 101,953

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

	<i>Charity</i> 2024 £	<i>Consolidated</i> 2024 £	<i>Charity</i> 2023 £	<i>Consolidated</i> 2023 £
<b>15. CREDITORS: amounts falling due within one year</b>				
Bank overdraft	-	-	-	2,989
Trade creditors	37,577	37,604	32,497	32,749
Other taxes and social security costs	12,674	12,674	8,996	9,048
Accruals	11,326	12,527	8,729	9,661
Deferred Income	15,000	15,000	50,500	50,500
	<b>£ 76,577</b>	<b>£ 77,805</b>	<b>£ 100,722</b>	<b>£ 104,947</b>
	<b>£ 76,577</b>	<b>£ 77,805</b>	<b>£ 100,722</b>	<b>£ 104,947</b>
Deferred Income:	£			
Deferred Income at 1 April 2023	50,500			
Resources deferred in the year	15,000			
Amounts released from the previous year	(50,500)			
	<b>£ 15,000</b>			
	<b>£ 15,000</b>			
<b>16. Leasing agreements</b>				
Minimum lease payments under non-cancellable operating leases fall due as follows:				
Within one year	37,245	37,245	37,245	37,245
Between one and five years	47,245	47,245	84,490	84,490
	<b>£ 84,490</b>	<b>£ 84,490</b>	<b>£ 121,735</b>	<b>£ 121,735</b>
	<b>£ 84,490</b>	<b>£ 84,490</b>	<b>£ 121,735</b>	<b>£ 121,735</b>

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Fixed Assets	3,993	63,769	67,762
Current Assets	322,956	27,605	350,561
Current Liabilities	(77,805)	-	(77,805)
At 31 March 2023	£ 249,144	£ 91,374	£ 340,518
	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Fixed Assets	6,770	93,227	99,997
Current Assets	357,158	94,706	451,864
Current Liabilities	(99,447)	(5,500)	(104,947)
At 31 March 2022	£ 264,481	£ 182,433	£ 446,914

#### 18. Unrestricted funds - movement

	Balance at 01/04/23 £	Income £	Expenditure £	Transfers £	Balance at 31/03/24 £
Unrestricted Funds	£ 264,481	£ 827,055	£ (841,982)	£ (410)	£ 249,144
	£ 264,481	£ 827,055	£ (841,982)	£ (410)	£ 249,144
	Balance at 01/04/22 £	Income £	Expenditure £	Transfers £	Balance at 31/03/23 £
Unrestricted Funds	£ 264,577	£ 342,630	£ (342,726)	-	£ 264,481
	£ 264,577	£ 342,630	£ (342,726)	-	£ 264,481

## Age UK North Yorkshire Coast &amp; Moors

Notes to the Accounts  
For the year ended 31 March 2024

## 19. Restricted funds - movement

	Balance at 01/04/23 £	Income £	Expenditure £	Transfers £	Balance at 31/03/24 £
Aberdeen walk refurbishment	91,872	-	(28,208)	-	63,664
Care Choice lead	-	46,986	(46,986)	-	-
Cloth Works van	1,355	-	(1,250)	-	105
Health and wellbeing	1,011	27,500	(28,909)	398	-
Multiply	-	17,364	(17,364)	-	-
National lottery healthier communities	13,235	74,000	(72,992)	-	14,243
SeeCHANGE	51,064	123,024	(160,726)	-	13,362
Social prescribing	15,896	-	(15,896)	-	-
Van - Rural	8,000	-	(8,000)	-	-
Veteran support	-	9,988	(10,000)	12	-
	<u>£ 182,433</u>	<u>£ 298,862</u>	<u>£ (380,331)</u>	<u>£ 410</u>	<u>£ 91,374</u>
	Balance at 01/04/22 £	Income £	Expenditure £	Transfers £	Balance at 31/03/23 £
Aberdeen walk refurbishment	120,080	-	(28,208)	-	91,872
Cloth Works van	2,605	-	(1,250)	-	1,355
Community support officer	-	60,000	(60,000)	-	-
Community grants - Employability	-	32,094	(32,094)	-	-
Employability 50 plus	-	5,636	(5,636)	-	-
Health and wellbeing	-	4,500	(3,489)	-	1,011
MCST Dementia	-	21,223	(21,223)	-	-
National lottery healthier communities	-	74,000	(60,765)	-	13,235
SeeCHANGE	-	77,371	(26,307)	-	51,064
Social prescribing	-	257,239	(241,343)	-	15,896
Van - Rural	-	8,000	-	-	8,000
Veteran support	220	10,322	(10,542)	-	-
	<u>£ 122,905</u>	<u>£ 550,385</u>	<u>£ (490,857)</u>	<u>£ -</u>	<u>£ 182,433</u>

**Aberdeen Walk refurbishment and Cloth Works van** - These funds relate to monies raised for the purchase of fixed assets which have since been capitalised. Depreciation of these assets is allocated each year.

**Community support officer** - Monies received for an officer to assist in getting people back into the community post COVID.

## Age UK North Yorkshire Coast & Moors

### Notes to the Accounts For the year ended 31 March 2024

#### 19. Restricted funds - movement

**Community grants - Employability and Employability 50 plus** - Monies received for enabling people into employment.

**Health and Wellbeing** - Monies received to run projects to improve health of older people.

**MCST Dementia** - Monies received to help support individual and families suffering from Dementia.

**National lottery healthier communities** - Monies received to improve physical health of older and vulnerable people.

**SeeCHANGE** - Monies received for the health equality initiative.

**Social prescribing** - Monies received by the NHS to provide a service to bridge the gap between clinical and non clinical services.

**Van - Rural** - Monies received from Ryedale Council for a contribution to the purchase of a van.

**Veteran support** - Monies received from the Armed Forces for a provision of a support service for Veterans in the area.

#### 20. Reconciliation of net income/(expenditure) to net cashflow from operating activities

	2024	2023
	£	£
<b>Net income for the reporting period</b>	(106,396)	59,432
<i>Adjustments for:</i>		
Depreciation charges	33,050	33,033
Interest received	(10,127)	(3,538)
Decrease/(Increase) in trade and other debtors	10,714	(66,041)
Increase/(Decrease) in trade and other creditors	(24,153)	76,381
<b>Net cash provided by operating activities</b>	<u>£ (96,912)</u>	<u>£ 99,267</u>

#### 21. Analysis of cash and cash equivalents

Cash in hand	259,322	349,911
<b>Total cash and cash equivalents</b>	<u>£ 259,322</u>	<u>£ 349,911</u>

#### 22. Analysis of changes in net debt

	At		At
	01/04/2023	Cash-flows	31/03/2024
	£	£	£
Cash	349,911	(90,589)	259,322
Overdraft	(2,989)	2,989	-
	<u>£ 346,922</u>	<u>£ (90,589)</u>	<u>£ 259,322</u>

The following pages do not form part of the statutory accounts.

## Age UK North Yorkshire Coast &amp; Moors

Detailed Income and Expenditure Analysis - Charity Only  
For the year ended 31 March 2024

<b>Income</b>	2024		2023	
	£	£	£	£
<b>Donations and Legacies</b>				
Donations	4,195		4,909	
Legacies	-		55,994	
<b>Grant Income</b>				
Age UK England	52,750		10,250	
National Lottery Community Fund	196,826		148,871	
Government Grants	273,869		91,312	
Other Grants	14,201		105,890	
	<hr/>		<hr/>	
		541,841		417,226
<b>Charitable Activities</b>				
Contracts	334,609		314,526	
Other income from charitable activities	14,294		353	
	<hr/>		<hr/>	
		348,903		314,879
<b>Other Trading Activities</b>				
Shop income	152,272		119,445	
	<hr/>		<hr/>	
		152,272		119,445
<b>Investment Income</b>				
Deposit account interest	10,127		3,538	
	<hr/>		<hr/>	
		10,127		3,538
<b>Other Income</b>				
Rental income	416		203	
DWP Kickstart	-		4,177	
Reimbursed salaries	16,394		-	
Other income	3,616		9,961	
	<hr/>		<hr/>	
		20,426		14,341
<b>Total Income</b>		<hr/> <b>1,073,569</b> <hr/>		<hr/> <b>869,429</b> <hr/>

## Age UK North Yorkshire Coast & Moors

### Detailed Income and Expenditure Analysis For the year ended 31 March 2024

<u>Expenditure</u>	2024		2023	
	£	£	£	£
<b>Other Trading Activities</b>				
Salaries	87,532		54,961	
Rent	27,135		30,198	
Rates	765		559	
Heat and light	16,370		12,276	
Direct shop costs	23,496		11,016	
Insurance	1,237		261	
Telephone	1,910		2,018	
Other expenses	-		4,886	
	<hr/>		<hr/>	
		158,445		116,175
<b>Charitable Activities</b>				
Salaries	497,054		290,166	
Social security costs	45,468		26,062	
Pension costs	11,334		6,370	
Subcontractors	3,790		3,018	
Equipment hire	1,880		2,054	
Rent	18,000		14,933	
Rates and water	513		638	
Heat and light	9,692		8,310	
Repair and maintenance	12,340		13,852	
Insurance	11,605		5,899	
Motor vehicle expenses	3,219		867	
Travel expenses	17,887		12,019	
Telephone	6,072		5,898	
Office costs	35,682		18,097	
Licences and subscriptions	1,222		1,257	
Activity expenses	229,350		179,470	
Recruitment and training	7,734		6,030	
Finance costs	8,856		1,320	
Depreciation	32,650		32,532	
	<hr/>		<hr/>	
		954,348		628,792
<b>Support Costs</b>				
Salaries	23,634		28,024	
Legal and professional fees	18,116		12,023	
Trustee expenses	7,227		54	
Auditors fee	5,400		-	
Non-audit service fees	2,400		1,800	
Independent examiners fees	-		1,800	
	<hr/>		<hr/>	
		56,777		43,701
<b>Total Expenditure</b>		<hr/> <b>1,169,570</b> <hr/>		<hr/> <b>788,668</b> <hr/>
<b>Net (Expenditure)/ Income</b>		<hr/> <b>(£ 96,001)</b> <hr/>		<hr/> <b>80,761</b> <hr/>

**Age UK North Yorkshire Coast and Moors**

England & Wales - Charity number 1143893

---

# Accounts

---

**Age UK North Yorkshire Coast and Moors**  
(previously known as Age UK Scarborough & District)

Report of the Trustees and  
Unaudited Financial Statements for the year ended

31 March 2023

**Registered Company Number: 07758027**  
**Registered Charity Number: 1143893**

HPH, Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ

**Age UK North Yorkshire Coast and Moors**  
(previously known as Age UK Scarborough & District)

**Contents of the Financial Statements for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 - 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Cash Flow Statement</b>	9
<b>Notes to the Financial Statements</b>	10 - 20

**Age UK North Yorkshire Coast and Moors**  
(previously known as Age UK Scarborough & District)

**Reference and Administrative Details for the Year Ended 31 March 2023**

<b>Trustees</b>	S G Trafford J Thomas (resigned 4 July 2023) J Crowther I Poole (resigned 5 September 2023) C Wood M Thrall (appointed 8 August 2023) M Wildey (appointed 11 May 2022)
<b>Chief executive</b>	N Bradbury
<b>Company secretary</b>	N Bradbury
<b>Registered office</b>	39 Aberdeen Walk SCARBOROUGH North Yorkshire YO11 1BD
<b>Registered company number</b>	07758027 (England and Wales)
<b>Registered charity number</b>	1143893
<b>Independent examiner</b>	HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ
<b>Bankers</b>	Virgin Money 24 Huntriss Row SCARBOROUGH North Yorkshire YO11 2EG

**Age UK North Yorkshire Coast and Moors**  
(previously known as Age UK Scarborough & District)

**Report of the Trustees for the Year Ended 31 March 2023**

The Trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report includes the directors' report required by company law.

**Objectives and activities**

The objects of Age UK North Yorkshire Coast and Moors are to promote the following purposes for the benefit of the public and/or older people in and around North Yorkshire, with a focus on the former district of Ryedale and borough of Scarborough:

- Preventing or relieving the poverty of older people
- Advancing education
- Preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical)
- Promoting equality and diversity
- Assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage
- Such other charitable purposes for the benefit of older people as the Trustees may from time to time decide, the outcome of this being the promotion of the well-being of older people

These objects are currently met through the following areas of activity:

- Information and Advice – enabling older people to make informed choices and remain independent
- Befriending – to reduce loneliness and isolation
- Activity Clubs – reducing loneliness and isolation, gaining new skills, encouraging old ones, alleviating depression, encouraging mobility
- Employability – helping over 50s access work and training
- Social Prescribing – helping people find non medical solutions to their issues
- Exercise classes – increases mobility, assists with balance, prevents falls, encourages wellbeing

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on the Public Benefit requirement under the Charities Act 2011. The benefits to the Charity's client group through the work we have undertaken via our various services has been:

- Improved quality of life.
- Improved economic wellbeing.
- Accurate up-to-date information that enables people to make informed choices.
- Increased social contact, reduced isolation.
- Improved wellbeing and activity levels, reducing stress levels and worry.
- Active participation in community life.
- Maintenance of independence and ability to continue living in own home.

## **Report of the Trustees for the Year Ended 31 March 2023**

### **Achievement and performance**

2022/23 was the first year of our new strategic vision and plan. It was our first year as our communities recovered from the Covid-19 pandemic. We were able to recognise the massive need that it exposed. As the year evolved, we faced a new challenge in the cost of living pressure that vulnerable people experienced.

We met these challenges head on and have been successful in growing the charities size and scope to meet the challenges.

The main developments in 2022/23 service-wise were:

- The development of our Information and Advice service, with funding secured to expand the service and enable it to focus on the energy challenge residents face as well. We took on a number of new staff as well as additional volunteers, representing a step change in our capacity.
- Our Social Prescribing service expanded in the year, able to help more people – in the year we also piloted new Green social prescribing approaches.
- We launched new employability approaches, which led to an improvement in outcomes for over 50s looking for work.
- We launched our SeeCHANGE health equality initiative, which made big inroads into helping Scarborough be in the vanguard of change.
- Continued to help establish groups after their demise during Covid.
- We changed our name to better reflect the reality of the area we already served.

### **Future plans**

2023/24 has seen consolidation of our work in the year 2022/23, notable for developments in our shops and the relaunch of our Independent Living Services.

### **Fundraising**

The retail group has increased its income over the year, as we improved our systems and priced our products more keenly.

Our fundraising exceeded targets with money from the National Lottery Communities Fund and the Energy Saving Trust Energy Redress fund being notable successes. We also have started to increase our income from charged for services.

**Age UK North Yorkshire Coast and Moors**  
(previously known as Age UK Scarborough & District)

**Report of the Trustees for the Year Ended 31 March 2023**

**Financial review**

Age UK North Yorkshire Coast and Moors has been on an exciting journey of growth and redesign of its services in the financial year 2022/23.

The statement of financial activities shows a surplus for the year of £82,561 (2022: Deficit £18,419). Total reserves amounted to £469,041 at the year end (2022: £386,480).

The Charity holds £182,433 of restricted funds to be spent on specific projects in forthcoming years more details can be seen in note 19.

Unrestricted reserves of £286,608 are held in line with the reserve policy below.

The Charity's total income increased from £551,929 to £869,429 the increase was expected due to additional funding received with the SeeCHANGE initiative and other new projects and the expansion of the Social Prescribing service. The increase in expenses was also expected due to increased activity.

The Charity has a wholly owned subsidiary, Age UK Scarborough & District Trading Limited. This is a sole member company limited by guarantee. From 1 April 2019 it is being used to deliver paid for services, which provide support to older people in and around Scarborough & District and generate unrestricted revenue for the parent Charity through the covenanting of profits.

**Risk management**

The charity has a reasonable reserves position and has a risk assessment procedure. We have identified the need to diversify our sources of income from trusts and contracts to give us more resilience as an organisation.

As we grow, we have identified the need to monitor data and improve quality.

The principle financial risks and uncertainties are considered to relate primarily to the ability of the Charity to access funding for its activities and generate sufficient unrestricted income to support its infrastructure. The Trustees aim to manage these risks by the timely submission of funding bids and the identification of suitable income generating activities in line with its general aims.

The regular reports received at committee meetings enable the Trustees to monitor major risks to which the Charity is exposed so that necessary steps can be taken to manage those risks.

**Reserves**

The Trustees consider that an appropriate level of free reserves is three months of liquid reserves. free reserves are unrestricted reserves less any fixed assets and lease commitments held in unrestricted funds free reserves stand at £159,464 which is the equivalent of 2.5 months expenditure. Any additional reserves available at 31 March 2023 have enabled the charity to maintain its activities while it continues to seek new funding streams and will continue to support activities during 2023/24.

**Age UK North Yorkshire Coast and Moors**  
(previously known as Age UK Scarborough & District)

**Report of the Trustees for the Year Ended 31 March 2023**

**Structure, governance and management**

Age UK North Yorkshire Coast and Moors is a charitable company limited by guarantee, governed by its memorandum and articles of association.

Age UK North Yorkshire Coast and Moors is directed by a board of a minimum of three trustees, who are also directors of the Charitable Company. Trustees are elected at the annual general meeting. Additional trustees may be co-opted during the year, provided the number of co-opted board members does not exceed one third of the number of elected members. Trustees are recruited from local people who have an interest in the Charity. Potential trustees are invited to attend three trustee meetings as a probationary period. New trustees receive a welcome and induction pack and all Trustees are entitled to attend external Trustee training.

The Charity works with a wide range of local and regional bodies, together with Age UK nationally.

The Board is responsible for budgetary decisions and for setting policies and strategies. This includes setting of the pay and remuneration of the charities key management personnel.

**Volunteers**

Age UK North Yorkshire Coast and Moors have around 140 active volunteers and the trustees. We understand that volunteers gift their time to help local people in need and we acknowledge with gratitude the continuing contribution of volunteers to the Charity.

**Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

Approved by order of the board of trustees on XXXXXX and signed on its behalf by:

S G Trafford - Trustee

**Age UK North Yorkshire Coast and Moors**  
(previously known as Age UK Scarborough & District)

**Independent Examiner's Report For the Year Ended 31 March 2023**

I report to the Charity Trustees on my examination of the financial statements of the company for the year ended 31 March 2023.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Sarah Wearing FCA, DChA  
Dated: xx November 2023

HPH, Chartered Accounts  
54 Bootham  
York  
YO30 7XZ

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Statement of Financial Activities**  
**(Income and Expenditure Account)**  
**For the year ended 31 March 2023**

	<i>Notes</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2023 Total Funds £</i>	<i>2022 Total Funds £</i>
<b>Income</b>					
Donations and legacies	3	156,174	261,052	417,226	251,782
Charitable activities					
Core activities	4	25,546	289,333	314,879	172,450
Other trading activities	5	119,445	-	119,445	91,186
Investment income	6	3,538	-	3,538	2,697
Other income	7	14,341	-	14,341	33,814
<b>Total Income</b>		<u>319,044</u>	<u>550,385</u>	<u>869,429</u>	<u>551,929</u>
<b>Expenditure</b>					
Raising funds	8	116,175	-	116,175	89,702
Charitable activities					
Core activities	9	179,836	490,857	670,693	480,646
<b>Total Expenditure</b>		<u>296,011</u>	<u>490,857</u>	<u>786,868</u>	<u>570,348</u>
<b>Net income/(expenditure) before transfers</b>		23,033	59,528	82,561	(18,419)
<b>Transfers between funds</b>	18,19	-	-	-	-
<b>Reconciliation of funds</b>		23,033	59,528	82,561	(18,419)
Total funds brought forward		263,575	122,905	386,480	404,899
<b>Total funds carried forward</b>	17	<u>£286,608</u>	<u>£182,433</u>	<u>£469,041</u>	<u>£386,480</u>

The notes on pages 10 to 20 form part of these accounts.

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Balance Sheet**  
**As At 31 March 2023**  
(company number: 07758027)

		<b>2023</b>		<b>2022</b>	
<b>Notes</b>	£	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	12		98,636		131,168
<b>Current Assets</b>					
Debtors	14	121,216		49,257	
Cash at Bank and in Hand		349,911		230,223	
		471,127		279,480	
<b>Creditors: amounts falling due within one year</b>	15	(100,722)		(24,168)	
<b>Net Current Assets</b>			370,405		255,312
<b>Total Net Assets</b>			£ 469,041		£ 386,480
<b>The Funds of the Charity</b>					
Unrestricted Funds	18		286,608		263,575
Restricted Funds	19		182,433		122,905
<b>Total Charity Funds</b>			£ 469,041		£ 386,480

For the financial year ended 31 March 2023, the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476. The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

The notes on pages 10 to 20 form part of these accounts.

These financial statements were approved by the trustees on xx November 2023 and signed on its behalf by:

S G Trafford - Director and Trustee

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Cash Flow Statement**  
**For the year ended 31 March 2023**

	Note	2023		2022	
		£	£	£	£
<b>Net cash provided/ (used in) by operating activities</b>	<b>20</b>		116,150		(49,762)
<b>Cash flows from investing activities</b>					
Interest received		3,538		47	
<b>Net cash provided by investing activities</b>		<u>3,538</u>	3,538	<u>47</u>	47
<b>Change in cash and cash equivalents in the year</b>			119,688		(49,715)
Cash and cash equivalents at beginning of the year			230,223		279,938
<b>Cash and cash equivalents at end of the year</b>	<b>21,22</b>		<u><u>£ 349,911</u></u>		<u><u>£ 230,223</u></u>

The notes on pages 10 to 20 form part of these accounts.

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

**1 General Information**

The company is a private company limited by guarantee. The members are the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company is incorporated and registered in England and Wales and is a public entity (no. 07758027).

The address of its registered office is: 39 Aberdeen Walk, Scarborough, North Yorkshire, YO11 1BD.

**2 Accounting Policies**

**2.1 Basis of preparation of accounts**

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

Age UK North Yorkshire Coast & Moors meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company and its subsidiary company meet the criteria for a small group under Section 383 of the Companies Act 2006 and the aggregate gross income of the group falls below £1 million. Accordingly the charity has not produced consolidated accounts. Details of the subsidiary, its results for the year and of its assets and liabilities at the year end are set out in Note 13.

**2.2 Going concern policy**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

**2.3 Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

## **2.4 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

### ***Grant income***

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

### ***Legacies***

For legacies, entitlement is taken as the earlier of the date on which either: 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 Trust 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.

### ***Gifts in kind donated for resale***

It is impracticable to fair value gifts in kind donated for resale due to the volume of low value items so they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

## **2.5 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

**2.5 Expenditure (continued)**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**2.6 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**2.7 Tangible Fixed Assets**

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis at the following annual rates:

Leasehold property	- over the term of the lease
Fixtures, fittings and equipment	- 10% straight line or over the life of the associated grant
Motor vehicles	- 25% straight line
Computer equipment	- 25% straight line

**2.8 Debtors and creditors receivable / payable**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2.9 Leases**

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**2.10 Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

**2.11 Taxation**

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

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

**3. Donations and Legacies**

	Unrestricted £	Restricted £	2023 £	2022 £
Donations	4,899	10	4,909	1,955
Legacies	55,994	-	55,994	-
<b>Grants</b>				
Age UK England	5,750	4,500	10,250	14,750
National Lottery Community Fund	-	148,871	148,871	50,000
Government Grants	25,676	65,636	91,312	17,756
Government COVID Support	-	-	-	70,669
Other Grants	63,855	42,035	105,890	96,652
	<u>£ 156,174</u>	<u>£ 261,052</u>	<u>£ 417,226</u>	<u>£ 251,782</u>

Restricted income in 2022 from grants was £117,570.

**4. Charitable Activities**

Contracts	25,193	289,333	314,526	167,530
Other Income from Charitable Activities	353	-	353	4,920
	<u>£ 25,546</u>	<u>£ 289,333</u>	<u>£ 314,879</u>	<u>£ 172,450</u>

Restricted income in 2022 from charitable activities was £154,633.

**5. Other Trading Activities**

Shop Income	<u>£ 119,445</u>	<u>£ -</u>	<u>£ 119,445</u>	<u>£ 91,186</u>
-------------	------------------	------------	------------------	-----------------

Restricted income from other trading activities in 2022 was £nil.

**6. Investment Income**

Deposit account interest	3,538	-	3,538	47
Income from trading subsidiary	-	-	-	2,650
	<u>£ 3,538</u>	<u>£ -</u>	<u>£ 3,538</u>	<u>£ 2,697</u>

Restricted income from investment income in 2022 was £nil.

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

<b>7. Other Income</b>	Unrestricted	Restricted	2023	2022
	£	£	£	£
Rental income	203	-	203	1,649
DWP Kickstart	4,177	-	4,177	29,115
Other income	9,961	-	9,961	3,050
	<u>£ 14,341</u>	<u>£ -</u>	<u>£ 14,341</u>	<u>£ 33,814</u>

Restricted income from other income in 2022 was £nil.

**8. Other trading activities - costs**

Staff costs	54,961	-	54,961	45,177
Direct shop costs	11,016	-	11,016	-
Property shop costs	43,294	-	43,294	34,282
Other costs	6,904	-	6,904	10,243
	<u>£ 116,175</u>	<u>£ -</u>	<u>£ 116,175</u>	<u>£ 89,702</u>

Restricted expenditure from other trading activities in 2022 was £nil.

**9. Charitable activities - costs**

Staff costs	82,496	240,102	322,598	199,372
Recruitment and training	4,186	1,844	6,030	7,289
Activity direct costs	25,810	153,660	179,470	126,721
Property costs	6,809	36,823	43,632	28,464
Hire of plant and machinery	2,054	-	2,054	430
Motor and travel expenses	6,666	6,220	12,886	5,198
Other operational costs	7,296	22,294	29,590	24,057
Depreciation	3,074	29,458	32,532	32,644
Support costs (see below)	41,445	456	41,901	56,471
	<u>£ 179,836</u>	<u>£ 490,857</u>	<u>£ 670,693</u>	<u>£ 480,646</u>

Restricted expenditure from charitable activities in 2022 totalled £313,667 of which £nil was in support costs.

**Support costs**

Staff costs	28,024	-	28,024	22,542
Professional & registration fees	9,767	456	10,223	30,329
Governance costs				
- Trustee expenses	54	-	54	-
- Independent Examiner's Fee	3,600	-	3,600	3,600
	<u>£ 41,445</u>	<u>£ 456</u>	<u>£ 41,901</u>	<u>£ 56,471</u>

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

<b>10. Staff Costs</b>	2023	2022
	£	£
Salaries	373,151	250,471
Social Security Costs	26,062	13,048
Pension Costs	6,370	3,572
	<u>£ 405,583</u>	<u>£ 267,091</u>

No employee earned over £60,000 during the year.

The key management personnel of the Charitable Company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel (including employer NIC and pension costs), with only the Chief Executive Officer being paid, were £54,631 (2022 - £44,789).

The pension contributions were paid into a defined contribution scheme.

**Number of employees**

The full time equivalent number of staff as at 31 March 2023 was 25 (2022 - 12.6).

The average monthly number of employees during the year was as follows:	<b>2023</b>	<b>2022</b>
Full time	14	9
Part time	9	8
	<u>23</u>	<u>17</u>

The Charitable Company benefits greatly from the contribution of volunteers. Volunteers bring their skills and expertise to the organisation.

**11. Related Party Transactions**

**Trustees' transactions**

No remuneration was paid to any of the trustees (2022: £nil).

One trustee was reimbursed expenses for travel to meetings totalling £54 (2022: £nil).

**Other related party transactions**

There were no other related party transactions for the year ended 31 March 2023 (2022: £nil).

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

**12. TANGIBLE FIXED ASSETS**

<b>Cost</b>	<b>Improvements to Leashold Property £</b>	<b>Fixtures, Fittings and Equipment £</b>	<b>Motor Vehicles £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
At 1 April 2022	195,999	6,840	7,600	13,155	223,594
At 31 March 2023	195,999	6,840	7,600	13,155	223,594
<b>Depreciation</b>					
At 1 April 2022	77,000	3,026	3,640	8,760	92,426
Charge for year	28,000	570	1,900	2,062	32,532
At 31 March 2023	105,000	3,596	5,540	10,822	124,958
<b>Net Book Amounts At</b>					
31 March 2023	£ 90,999	£ 3,244	£ 2,060	£ 2,333	£ 98,636
31 March 2022	£ 118,999	£ 3,814	£ 3,960	£ 4,395	£ 131,168

**13. Investments**

The Charity is the sole member of the company Age UK Scarborough & District Trading Limited which is a sole member company limited by guarantee and incorporated in England and Wales. The subsidiary provided some paid for services to older people in and around Scarborough & District in the year ended 31 March 2023. No monies were donated to the charity in the year (2022 - £81).

A summary of the results of the subsidiary is shown below:

	2023 £	2022 £
Turnover	23,480	7,390
Cost of sales	(42,153)	(5,682)
Gross profit	(18,673)	1,708
Other operating income	106	3,500
Administrative expenses	(4,562)	(5,127)
Profit before donations to charity	£ (23,129)	£ 81

The aggregate of the assets, liabilities and funds was:

Assets	1,541	15,756
Liabilities	(23,668)	(14,754)
Funds	£ (22,127)	£ 1,002

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

	2023	2022
<b>14. Debtors</b>	£	£
Amounts owed from Subsidiary Undertaking	19,443	13,705
Accrued Income	86,075	23,395
Prepayments	15,698	12,157
	<u>£ 121,216</u>	<u>£ 49,257</u>
<b>15. CREDITORS: amounts falling due within one year</b>	2023	2022
	£	£
Trade creditors	32,497	13,833
Other taxes and social security costs	8,996	4,503
Accruals	8,729	4,840
Deferred Income	50,500	992
	<u>£ 100,722</u>	<u>£ 24,168</u>
Deferred Income:	£	
Deferred Income at 1 April 2022	992	
Resources deferred in the year	50,500	
Amounts released from the previous year	(992)	
	<u>£ 50,500</u>	
<b>16. Leasing agreements</b>	2023	2022
	£	£
Minimum lease payments under non-cancellable operating leases fall due as follows:		
Within one year	37,245	43,755
Between one and five years	84,490	128,053
	<u>£ 121,735</u>	<u>£ 171,808</u>

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

**17. Analysis of net assets between funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023 Total Funds</b>
	£	£	£
Fixed Assets	5,409	93,227	98,636
Current Assets	376,421	94,706	471,127
Current Liabilities	(95,222)	(5,500)	(100,722)
	<b>£ 286,608</b>	<b>£ 182,433</b>	<b>£ 469,041</b>
	<b>£ 286,608</b>	<b>£ 182,433</b>	<b>£ 469,041</b>
	£	£	£
Fixed Assets	8,483	122,685	131,168
Current Assets	278,268	1,212	279,480
Current Liabilities	(23,176)	(992)	(24,168)
	<b>£ 263,575</b>	<b>£ 122,905</b>	<b>£ 386,480</b>
	<b>£ 263,575</b>	<b>£ 122,905</b>	<b>£ 386,480</b>

**18. Unrestricted funds - movement**

	<b>Balance at 01/04/22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31/03/23</b>
	£	£	£	£	£
Unrestricted Funds	£ 263,575	£ 319,044	£ (296,011)	-	£ 286,608
	<b>£ 263,575</b>	<b>£ 319,044</b>	<b>£ (296,011)</b>	<b>-</b>	<b>£ 286,608</b>
	<b>£ 263,575</b>	<b>£ 319,044</b>	<b>£ (296,011)</b>	<b>-</b>	<b>£ 286,608</b>
	£	£	£	£	£
Unrestricted Funds	£ 240,530	£ 279,726	£ (256,681)	-	£ 263,575
	<b>£ 240,530</b>	<b>£ 279,726</b>	<b>£ (256,681)</b>	<b>-</b>	<b>£ 263,575</b>
	<b>£ 240,530</b>	<b>£ 279,726</b>	<b>£ (256,681)</b>	<b>-</b>	<b>£ 263,575</b>

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

**19. Restricted funds - movement**

	<b>Balance at 01/04/22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31/03/23</b>
	£	£	£	£	£
Aberdeen walk refurbishment	120,080	-	(28,208)	-	91,872
Cloth Works van	2,605	-	(1,250)	-	1,355
Community support officer	-	60,000	(60,000)	-	-
Community grants - Employability	-	32,094	(32,094)	-	-
Employability 50 plus	-	5,636	(5,636)	-	-
Health and wellbeing	-	4,500	(3,489)	-	1,011
MCST Dementia	-	21,223	(21,223)	-	-
National lottery healthier communities	-	74,000	(60,765)	-	13,235
SeeCHANGE	-	77,371	(26,307)	-	51,064
Social prescribing	-	257,239	(241,343)	-	15,896
Van - Rural	-	8,000	-	-	8,000
Veteran support	220	10,322	(10,542)	-	-
	<u>£ 122,905</u>	<u>£ 550,385</u>	<u>£ (490,857)</u>	<u>£ -</u>	<u>£ 182,433</u>
	<u><u>£ 122,905</u></u>	<u><u>£ 550,385</u></u>	<u><u>£ (490,857)</u></u>	<u><u>£ -</u></u>	<u><u>£ 182,433</u></u>
	<b>Balance at 01/04/21</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31/03/22</b>
	£	£	£	£	£
Aberdeen walk refurbishment	148,289	-	(28,209)	-	120,080
Cloth Works van	3,855	-	(1,250)	-	2,605
Employability 50 plus	-	20,000	(20,000)	-	-
Health and wellbeing	7,648	35,066	(42,714)	-	-
MCST Dementia	-	1,350	(1,350)	-	-
National lottery healthier communities	-	50,000	(50,000)	-	-
Service manager	122	13,125	(13,247)	-	-
Social prescribing	3,141	134,685	(137,826)	-	-
Veteran support	1,314	17,977	(19,071)	-	220
	<u>£ 164,369</u>	<u>£ 272,203</u>	<u>£ (313,667)</u>	<u>£ -</u>	<u>£ 122,905</u>
	<u><u>£ 164,369</u></u>	<u><u>£ 272,203</u></u>	<u><u>£ (313,667)</u></u>	<u><u>£ -</u></u>	<u><u>£ 122,905</u></u>

**Aberdeen Walk refurbishment and Cloth Works van** - These funds relate to monies raised for the purchase of fixed assets which have since been capitalised. Depreciation of these assets is allocated each year.

**Community support officer** - Monies received for an officer to assist in getting people back into the community post COVID.

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Notes to the Accounts**  
**For the year ended 31 March 2023**

**19. Restricted funds - movement**

**Community grants - Employability and Employability 50 plus** - Monies received for enabling people into employment.

**Health and Wellbeing** - Monies received to run projects to improve health of older people.

**MCST Dementia** - Monies received to help support individual and families suffering from Dementia.

**National lottery healthier communities** - Monies received to improve physical health of older and vulnerable people.

**SeeCHANGE** - Monies received for the health equality initiative.

**Social prescribing** - Monies received by the NHS to provide a service to bridge the gap between clinical and non clinical services.

**Van - Rural** - Monies received from Ryedale Council for a contribution to the purchase of a van.

**Veteran support** - Monies received from the Armed Forces for a provision of a support service for Veterans in the area.

**20. Reconciliation of net income/(expenditure) to net cashflow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period</b>	82,561	(18,419)
<i>Adjustments for:</i>		
Depreciation charges	32,532	32,644
Interest received	(3,538)	(47)
Increase in trade and other debtors	(71,959)	(28,380)
Increase/(Decrease) in trade and other creditors	76,554	(35,560)
<b>Net cash provided by operating activities</b>	<b>£ 116,150</b>	<b>£ (49,762)</b>

**21. Analysis of cash and cash equivalents**

Cash in hand	349,911	230,223
<b>Total cash and cash equivalents</b>	<b>£ 349,911</b>	<b>£ 230,223</b>

**22. Analysis of changes in net debt**

	<b>At</b>		<b>At</b>
	<b>01/04/2022</b>	<b>Cash-flows</b>	<b>31/03/2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash	230,223	119,688	349,911
	<b>£ 230,223</b>	<b>£ 119,688</b>	<b>£ 349,911</b>

The following pages do not form part of the statutory accounts.

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Detailed Income and Expenditure Analysis**  
**For the year ended 31 March 2023**

<u>Income</u>	2023		2022	
	£	£	£	£
<b>Donations and Legacies</b>				
Donations	4,909		1,955	
Legacies	55,994		-	
<b>Grant Income</b>				
Age UK England	10,250		14,750	
National Lottery Community Fund	148,871		50,000	
Government Grants	91,312		17,756	
Government COVID Support	-		70,669	
Other Grants	105,890		96,652	
	<hr/>		<hr/>	
		417,226		251,782
<b>Charitable Activities</b>				
Contracts	314,526		167,530	
Other income from charitable activities	353		4,920	
	<hr/>		<hr/>	
		314,879		172,450
<b>Other Trading Activities</b>				
Shop income	119,445		91,186	
	<hr/>		<hr/>	
		119,445		91,186
<b>Investment Income</b>				
Deposit account interest	3,538		47	
Income from trading subsidiary	-		2,650	
	<hr/>		<hr/>	
		3,538		2,697
<b>Other Income</b>				
Rental income	203		1,649	
DWP Kickstart	4,177		29,115	
Other income	9,961		3,050	
	<hr/>		<hr/>	
		14,341		33,814
<b>Total Income</b>		<hr/> <b>869,429</b> <hr/>		<hr/> <b>551,929</b> <hr/>

**Age UK North Yorkshire Coast & Moors**  
(previously known as Age UK Scarborough & District)

**Detailed Income and Expenditure Analysis**  
**For the year ended 31 March 2023**

<u>Expenditure</u>	2023		2022	
	£	£	£	£
<b>Other Trading Activities</b>				
Salaries	54,961		45,177	
Rent	30,198		25,505	
Rates	559		800	
Heat and light	12,276		5,733	
Direct shop costs	11,016		-	
Insurance	261		2,244	
Telephone	2,018		1,579	
Other expenses	4,886		8,664	
	<hr/>		<hr/>	
		116,175		89,702
<b>Charitable Activities</b>				
Salaries	290,166		182,752	
Social security costs	26,062		13,048	
Pension costs	6,370		3,572	
Subcontractors	3,018		-	
Equipment hire	2,054		430	
Rent	14,933		18,000	
Rates and water	638		739	
Heat and light	8,310		2,800	
Repair and maintenance	13,852		2,708	
Insurance	5,899		4,217	
Motor vehicle expenses	867		1,800	
Travel expenses	12,019		3,398	
Telephone	5,898		4,813	
Office costs	18,097		17,103	
Licences and subscriptions	1,257		2,141	
Activity expenses	179,470		126,721	
Recruitment and training	6,030		7,289	
Finance costs	1,320		-	
Depreciation	32,532		32,644	
	<hr/>		<hr/>	
		628,792		424,175
<b>Support Costs</b>				
Salaries	28,024		22,542	
Legal and professional fees	10,223		30,329	
Trustee expenses	54		-	
Independent examiners fees	3,600		3,600	
	<hr/>		<hr/>	
		41,901		56,471
<b>Total Expenditure</b>		<hr/> <b>786,868</b> <hr/>		<hr/> <b>570,348</b> <hr/>
<b>Net Income/ (Expenditure)</b>		<hr/> <b>£ 82,561</b> <hr/>		<hr/> <b>£ (18,419)</b> <hr/>

**Age UK North Yorkshire Coast and Moors**

England & Wales - Charity number 1143893

---

# Accounts

---



## **Age UK Scarborough & District**

Report of the Trustees and  
Unaudited Financial Statements  
for the year ended

31 March 2022

**Registered Company Number: 07758027**  
**Registered Charity Number: 1143893**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

# Age UK Scarborough & District

## Contents of the Financial Statements for the Year Ended 31 March 2022

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Cash Flow Statement</b>	9
<b>Notes to the Cash Flow Statement</b>	10
<b>Notes to the Financial Statements</b>	11

## Age UK Scarborough & District

### Reference and Administrative Details for the Year Ended 31 March 2022

<b>Trustees</b>	S G Trafford F Butters (resigned 1 December 2021) J Thomas T Blundell (resigned 23 November 2021) J Crowther I Poole C Wood (appointed 1 December 2021)
<b>Chief executive</b>	J A Macey-Hewitt (resigned 4 July 2021) N Bradbury (appointed 5 July 2021)
<b>Company secretary</b>	N Bradbury
<b>Registered office</b>	39 Aberdeen Walk Scarborough North Yorkshire YO11 1BD
<b>Registered company number</b>	07758027 (England and Wales)
<b>Registered charity number</b>	1143893
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
<b>Bankers</b>	Yorkshire Bank 24 Huntriss Row Scarborough North Yorkshire YO11 2EG
<b>Solicitors</b>	John P Martin Bank Chambers Albion Street Scarborough North Yorkshire YO11 2BT

**Age UK Scarborough & District (Registered number: 07758027)**  
**Report of the Trustees**  
**for the Year Ended 31 March 2022**

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

This report includes the directors' report required by company law.

**Objectives and activities**

The objects of Age UK Scarborough & District are to promote the following purposes for the benefit of the public and/or older people in and around Scarborough & District:

- preventing or relieving the poverty of older people
- advancing education
- preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical)
- promoting equality and diversity
- assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage
- such other charitable purposes for the benefit of older people as the Trustees may from time to time decide, the outcome of this being the promotion of the well-being of older people

These objects are currently met through the following areas of activity:

- Information and Advice – enabling older people to make informed choices and remain independent
- Befriending – to reduce loneliness and isolation
- Activity Clubs – reducing loneliness and isolation, gaining new skills, encouraging old ones, alleviating depression, encouraging mobility
- Exercise classes – increases mobility, assists with balance, prevents falls, encourages wellbeing

Age UK Scarborough & District have around 60 active volunteers and the trustees. We understand that volunteers gift their time to help local people in need and we acknowledge with gratitude the continuing contribution of volunteers to the charity. We calculate volunteers' time as saving funders at least £7.50 for every hour they work but more importantly they provide a priceless service to our beneficiaries.

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on public benefit. The benefits to the charity's client group through the work we have undertaken via our various services has been:

- Improved quality of life.
- Improved economic wellbeing.
- Accurate up-to-date information that enables people to make informed choices.
- Increased social contact, reduced isolation.
- Improved wellbeing and activity levels, reducing stress levels and worry.
- Active participation in community life.
- Maintenance of independence and ability to continue living in own home.

**Achievement and performance**

The year 2021/22 was a year of rapidly changing events for Age UK Scarborough and District. The year started with Covid-19 restrictions and considerable concern about running face-to-face services. It wasn't till the summer of 2021 that the service started to emerge from the long shadow of Covid and start to plot a path into a new, uncertain future.

**Age UK Scarborough & District (Registered number: 07758027)**  
**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Achievement and performance- continued**

The main developments in 2021/22 service-wise were:

The continuing development of our Information and Advice service, with funding secured to expand the service, received at the end of the year. This will take it to 6 staff, with the capacity to have volunteers advising also.

Our employability service continued to help vulnerable people not in employment make those steps towards realising their ambitions in life.

The development of the SeeCHANGE project, with a development grant funding research and development of an innovative approach to dealing with health equality in Scarborough. This has led to a £250,000 project from the National Lottery Communities Fund.

The launch of our will writing service to complement our Power of Attorney service, which was kindly funded by Scarborough Borough Council for the last quarter of the financial year.

Further development of our social prescribing service for which we lead on in association with our local Mind and Advocacy Alliance. This is funded by the North Riding, Score (central Scarborough) and Filey and Scarborough Primary Care Networks. At the end of the financial year in question, the service was recommissioned with additional resources so that there are an extra 4 full time equivalent staff, with a manager as well and the ability to triage people so they are helped and kept in the loop from the first days of referral into the service.

The renewal of funding for our community support work which we do in partnership with SWR Mind, which has helped us to fund events and groups to help people coming out of covid and readjusting to normal life.

Last but not least, we committed to a new business plan which is a values driven document looking for the organisation to work towards a community where older people are able to live a longer life in dignity. As an organisation we are committed to inclusion, empowerment and respect.

**Financial review**

Age UK Scarborough and District has been on an exciting journey of growth and redesign of its services in the financial year 2021/22.

The statement of financial activities shows a deficit for the year of £18,419 (2021: £130,055). Total reserves amounted to £386,480 at the year end (2021: £404,899). As shown in Note 18 to the accounts, £122,905 related to restricted funds of which £220 were net current assets whilst unrestricted net current assets amounted to £255,092 with the balance invested in unrestricted fixed assets.

The charity's total income decreased from £614,525 to £515,929 the decrease was expected due to additional funding received in the previous year from the public sector to counteract COVID-19 losses. The decrease in income was less than budgeted for and we are satisfied with the performance of the charity. The increase in expenses was also expected due to increase in wages and activity expenses.

The charity has a wholly owned subsidiary, Age UK Scarborough & District Trading Limited. This is a sole member company limited by guarantee. From 1 April 2019 it is being used to deliver paid for services, which provide support to older people in and around Scarborough & District and generate unrestricted revenue for the parent charity through the covenanting of profits.

The principle financial risks and uncertainties are considered to relate primarily to the ability of the charity to access funding for its activities and generate sufficient unrestricted income to support its infrastructure. The trustees aim to manage these risks by the timely submission of funding bids and the identification of suitable income generating activities in line with its general aims. The trustees consider that an appropriate level of free reserves is £60,000. The additional reserves available at 31 March 2022 have enabled the charity to maintain its activities while it continues to seek new funding streams and will continue to support activities during 2022-23.

**Age UK Scarborough & District (Registered number: 07758027)**  
**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Future plans**

Funding is secure for the continuation of projects in the short term and bids are being prepared to enable existing and new work to be undertaken over the next few years. A new Strategic Plan for the period 2022-2025 has been approved by the board, which is an exciting agenda to build on our strengths and develop new income streams, focussed on the needs of older people and making sure we cover our geographical area, the borough of Scarborough and the district of Ryedale in North Yorkshire. In 2023, we will be renaming the charity Age UK North Yorkshire Coast and Moors to better reflect that mission.

**Structure, governance and management**

Age UK Scarborough & District is a charitable company limited by guarantee, governed by its memorandum and articles of association.

Age UK Scarborough & District is directed by a board of a minimum of three trustees, who are also directors of the company. Trustees are elected at the annual general meeting. Additional trustees may be co-opted during the year, provided the number of co-opted board members does not exceed one third of the number of elected members. Trustees are recruited from local people who have an interest in the charity. Potential trustees are invited to attend three trustee meetings as a probationary period. New trustees receive a welcome and induction pack and all trustees are entitled to attend external Trustee training.

The charity works with a wide range of local and regional bodies, together with Age UK nationally.

The regular reports received at committee meetings enable the trustees to monitor major risks to which the charity is exposed so that necessary steps can be taken to manage those risks.

**Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

Approved by order of the board of trustees on 2 November 2022 and signed on its behalf by:

S G Trafford - Trustee

**Independent Examiner's Report to the Trustees of  
Age UK Scarborough & District (Registered number: 07758027)**

**Independent examiner's report to the trustees of Age UK Scarborough & District ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

Anna Wiffen FCCA  
ACCA  
Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 2 November 2022

**Age UK Scarborough & District**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	<b>134,212</b>	<b>117,570</b>	<b>251,782</b>	437,163
<b>Charitable activities</b>					
Core activities		<b>17,817</b>	<b>154,633</b>	<b>172,450</b>	116,750
Other trading activities	3	<b>91,186</b>	-	<b>91,186</b>	23,293
Investment income	4	<b>2,697</b>	-	<b>2,697</b>	683
Other income	6	<b>33,814</b>	-	<b>33,814</b>	36,636
<b>Total</b>		<b><u>279,726</u></b>	<b><u>272,203</u></b>	<b><u>551,929</u></b>	<b><u>614,525</u></b>
 <b>Expenditure on</b>					
<b>Raising funds</b>					
Other trading activities		<b>89,702</b>	-	<b>89,702</b>	96,628
		<b>89,702</b>	-	<b>89,702</b>	96,628
<b>Charitable activities</b>					
Core activities	7	<b>166,979</b>	<b>313,667</b>	<b>480,646</b>	387,842
<b>Total</b>		<b><u>256,681</u></b>	<b><u>313,667</u></b>	<b><u>570,348</u></b>	<b><u>484,470</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>23,045</b>	<b>(41,464)</b>	<b>(18,419)</b>	130,055
 <b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>240,530</b>	<b>164,369</b>	<b>404,899</b>	274,844
<b>Total funds carried forward</b>		<b><u>263,575</u></b>	<b><u>122,905</u></b>	<b><u>386,480</u></b>	<b><u>404,899</u></b>

The notes form part of these financial statements

**Age UK Scarborough & District (Registered number: 07758027)**

**Balance Sheet  
31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	<b>131,168</b>	163,812
<b>Current assets</b>			
Debtors	15	<b>49,257</b>	20,877
Cash at bank and in hand		<u><b>230,223</b></u>	<u>279,938</u>
		<b>279,480</b>	300,815
<b>Creditors</b>			
Amounts falling due within one year	16	<b>(24,168)</b>	(59,728)
		<hr/>	<hr/>
<b>Net current assets</b>		<u><b>255,312</b></u>	<u>241,087</u>
<b>Total assets less current liabilities</b>		<b>386,480</b>	404,899
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u><b>386,480</b></u>	<u>404,899</u>
<b>Funds</b>	19		
Unrestricted funds		<b>263,575</b>	240,530
Restricted funds		<u><b>122,905</b></u>	<u>164,369</u>
<b>Total funds</b>		<u><b>386,480</b></u>	<u>404,899</u>

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2022 and were signed on its behalf by:

S G Trafford - Trustee

**Age UK Scarborough & District**

**Cash Flow Statement  
for the Year Ended 31 March 2022**

Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Cash generated from operations	1 <u>(52,412)</u>	<u>198,259</u>
Net cash (used in)/provided by operating activities	<u>(52,412)</u>	<u>198,259</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	(15,383)
Sale of tangible fixed assets	-	1,650
Interest received	<u>2,697</u>	<u>683</u>
Net cash provided by/(used in) investing activities	<u>2,697</u>	<u>(13,050)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(49,715)</b>	<b>185,209</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b><u>279,938</u></b>	<b><u>94,729</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b><u>230,223</u></b>	<b><u>279,938</u></b>

The notes form part of these financial statements

**Age UK Scarborough & District**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022**

**1. Reconciliation of net (expenditure)/income to net cash flow from operating activities**

	2022 £	2021 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(18,419)</b>	130,055
<b>Adjustments for:</b>		
Depreciation charges	<b>32,644</b>	31,985
Profit on disposal of fixed assets	-	(1,650)
Interest received	<b>(2,697)</b>	(683)
(Increase)/decrease in debtors	<b>(28,380)</b>	3,960
(Decrease)/increase in creditors	<b><u>(35,560)</u></b>	<u>34,592</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(52,412)</u></b>	<u>198,259</u>

**2. Analysis of changes in net funds**

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	<b><u>279,938</u></b>	<b><u>(49,715)</u></b>	<b><u>230,223</u></b>
	<b><u>279,938</u></b>	<b><u>(49,715)</u></b>	<b><u>230,223</u></b>
<b>Total</b>	<b><u>279,938</u></b>	<b><u>(49,715)</u></b>	<b><u>230,223</u></b>

The notes form part of these financial statements

## Age UK Scarborough & District

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1. Accounting policies

##### General information

Age UK Scarborough & District is a charitable private company limited by guarantee in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide support and advice to elderly.

##### Basis of preparing the financial statements

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

The charity and its subsidiary company meet the criteria for a small group under Section 383 of the Companies Act 2006 and the aggregate gross income of the group falls below £1 million. Accordingly the charity has not produced consolidated accounts. Details of the subsidiary, its results for the year and of its assets and liabilities at the year end are set out in Note 13.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## Age UK Scarborough & District

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 1. Accounting policies - continued

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: 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 Trust 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.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Gifts in kind donated for resale**

It is impracticable to fair value gifts in kind donated for resale due to the volume of low value items so they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

## Age UK Scarborough & District

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 1. Accounting policies - continued

##### **Expenditure- continued**

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Tangible fixed assets**

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis at the following annual rates.

Leasehold property	- over the term of the lease
Fixtures, fittings and equipment	- 10% straight line or over the life of the associated grant
Motor vehicles	- 25% straight line
Computer equipment	- 25% straight line

##### **Debtors and creditors receivable / payable**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

##### **Leases**

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

##### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

## Age UK Scarborough & District

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 1. Accounting policies - continued

##### Employee benefits- continued

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

##### Taxation

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

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have reviewed the likely effects of the COVID-19 pandemic on the charity's finances. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

#### 2. Donations and legacies

	2022	2021
	£	£
Donations	1,955	39,252
Big Lottery grant - Information and Advice Health & Wellbeing	50,000	-
Veteran Information & Advice/ Support	15,118	31,845
Other grants	17,756	22,400
Age UK England	152,203	291,928
	<u>14,750</u>	<u>51,738</u>
	<u>251,782</u>	<u>437,163</u>

£117,570 (2021: £61,120) of the above income was attributable to restricted and £134,212 (2021-£376,043) was attributable to unrestricted funds.

Included in other grants is £70,669 (2021: £164,628) Covid-19 government support grants.

There were no unfulfilled conditions or other contingencies attaching to donations or grants recognised in income for the year ended 31 March 2022.

#### 3. Other trading activities

	2022	2021
	£	£
Fundraising	-	324
Shop income	91,186	22,969
	<u>91,186</u>	<u>23,293</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

<b>4. Investment income</b>		<b>2022</b>	2021
		£	£
Deposit account interest		47	48
Income from trading subsidiary		<u>2,650</u>	<u>635</u>
		<u><b>2,697</b></u>	<u><b>683</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

<b>5. Income from charitable activities</b>		<b>2022</b>	2021
		£	£
Contracts	Activity		
	Core activities	<b>167,530</b>	116,656
Other income from charitable activities	Core activities	<u>4,920</u>	<u>94</u>
		<u><b>172,450</b></u>	<u><b>116,750</b></u>

£154,633 (2021: £102,156) of the above income was attributable to restricted and £17,817 (2021-£14,594 was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to income received from charitable activities for the year ended 31 March 2022.

<b>6. Other income</b>		<b>2022</b>	2021
		£	£
Gain on sale of tangible fixed assets		-	1,650
Rental income		<b>1,649</b>	4,800
Coronavirus Job Retention Scheme		-	30,186
DWP Kickstart		<b>29,115</b>	-
Other income		<u><b>3,050</b></u>	<u>-</u>
		<u><b>33,814</b></u>	<u><b>36,636</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**7. Charitable activities costs**

	Direct Costs £	Support costs (see note 8) £	Totals £
Core activities	<u>424,175</u>	<u>56,471</u>	<u>480,646</u>
 Comparatives for charitable activities costs			
Core activities	<u>362,125</u>	<u>25,717</u>	<u>387,842</u>

£313,667 (2021: £193,178) of the above costs were attributable to restricted funds and £166,979 (2021: £194,664) of the above costs were attributable to unrestricted funds.

**8. Support costs**

	Management £	Governance costs £	Totals £
Core activities	<u>52,871</u>	<u>3,600</u>	<u>56,471</u>

**Comparatives for support costs**

	Management £	Governance costs £	Totals £
Core activities	<u>22,117</u>	<u>3,600</u>	<u>25,717</u>

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

**Governance costs**

	2022 Core activities £	2021 Core activities £
Independent examiner's remuneration	<u>3,600</u>	<u>3,600</u>

**Independent examiner's remuneration**

	2022 £	2021 £
Independent examination of the financial statements	<u>3,600</u>	<u>3,600</u>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. Support costs - continued**

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

**Management**

	2022	2021
	Core	Total
	activities	activities
	£	£
Wages	22,542	20,200
Professional & registration fees	<u>30,329</u>	<u>1,917</u>
	<u>52,871</u>	<u>22,117</u>

**9. Net income/(expenditure)**

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

	2022	2021
	£	£
Auditor's remuneration	3,600	3,600
Depreciation - owned assets	32,644	31,983
Hire of plant and machinery	430	5,227
Other operating leases	43,505	60,005
Surplus on disposal of fixed assets	<u>-</u>	<u>(1,650)</u>

**10. Trustees' remuneration and benefits**

No remuneration was paid to any of the trustees (2021: £nil).

**Trustees' expenses**

No trustee had any expenses reimbursed (2021: £nil).

**11. Staff costs**

	2022	2021
	£	£
Wages and salaries	250,471	214,834
Social security costs	13,048	11,252
Other pension costs	<u>3,572</u>	<u>3,116</u>
	<u>267,091</u>	<u>229,202</u>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. Staff costs - continued**

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

	<b>2022</b>	2021
Full Time	<b>9</b>	8
Part time	<b>8</b>	4
	<b><u>17</u></b>	<u>12</u>

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

The full time equivalent number of staff at 31 March 2022 was 12.6 (2021 10.67).

The total remuneration of key management personnel amounted to £44,789 (2021: £50,259). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**12. Comparatives for the statement of financial activities**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	376,043	61,120	437,163
<b>Charitable activities</b>			
Core activities	14,594	102,156	116,750
Other trading activities	23,293	-	23,293
Investment income	683	-	683
Other income	<u>36,636</u>	<u>-</u>	<u>36,636</u>
<b>Total</b>	<b><u>451,249</u></b>	<b><u>163,276</u></b>	<b><u>614,525</u></b>
<b>Expenditure on</b>			
<b>Raising funds</b>			
Other trading activities	<u>96,628</u>	<u>-</u>	<u>96,628</u>
	96,628	-	96,628
<b>Charitable activities</b>			
Core activities	<u>194,664</u>	<u>193,178</u>	<u>387,842</u>
<b>Total</b>	<b><u>291,292</u></b>	<b><u>193,178</u></b>	<b><u>484,470</u></b>
<b>NET INCOME/(EXPENDITURE)</b>	159,957	(29,902)	130,055

## Age UK Scarborough & District

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 12. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>	80,573	194,271	274,844
	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	<u>240,530</u>	<u>164,369</u>	<u>404,899</u>

#### 13. Group structure

The group consists of the parent charity, Age UK Scarborough & District, together with its subsidiary trading company Age UK Scarborough & District Ltd (Registered number: 03907454), which is a sole member company limited by guarantee and incorporated in England. The trading subsidiary provided some paid for services to older people in and around Scarborough & District in the year ended 31 March 2022.

#### Summary of trading results

	2022 £	2021 £
Total income	<b>10,890</b>	3,300
Total expenditure	<b>(8,159)</b>	(2,894)
	<hr/>	<hr/>
Net (deficit)/surplus for the year before donating to the charity	<b>2,731</b>	406
	<hr/>	<hr/>
Gift aided donation to Age UK Scarborough & District	<b>(2,650)</b>	(635)
	<hr/>	<hr/>
Net (deficit)/surplus for the year after donation to the parent charity	<b>81</b>	(229)
	<hr/>	<hr/>
Taxation	<b>(16)</b>	43
	<hr/>	<hr/>
Retained surplus	<b>1,002</b>	937
	<hr/>	<hr/>
Assets	<b>15,756</b>	9,673
Liabilities	<b>14,754</b>	8,736
	<hr/>	<hr/>
<b>Surplus of funds</b>	<b>1,002</b>	937
	<hr/>	<hr/>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**14. Tangible fixed assets**

	Improvements to leasehold property £	Fixtures, and fittings equipment £	Motor vehicles £	Computer equipment £	Totals £
<b>Cost</b>					
At 1 April 2021 and 31 March 2022	<u>195,999</u>	<u>6,840</u>	<u>7,600</u>	<u>13,155</u>	<u>223,594</u>
<b>Depreciation</b>					
At 1 April 2021	49,000	2,347	1,740	6,695	59,782
Charge for year	<u>28,000</u>	<u>679</u>	<u>1,900</u>	<u>2,065</u>	<u>32,644</u>
At 31 March 2022	<u>77,000</u>	<u>3,026</u>	<u>3,640</u>	<u>8,760</u>	<u>92,426</u>
<b>Net book value</b>					
At 31 March 2022	<u>118,999</u>	<u>3,814</u>	<u>3,960</u>	<u>4,395</u>	<u>131,168</u>
At 31 March 2021	<u>146,999</u>	<u>4,493</u>	<u>5,860</u>	<u>6,460</u>	<u>163,812</u>

**15. Debtors: amounts falling due within one year**

	2022	2021
	£	£
Amounts owed by group undertakings	13,705	6,730
Other debtors	23,395	10,483
Prepayments	<u>12,157</u>	<u>3,664</u>
	<u>49,257</u>	<u>20,877</u>

**16. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Trade creditors	13,833	1,302
Social security and other taxes	4,503	4,325
Other creditors	-	1,033
Deferred income	992	47,104
Accrued expenses	<u>4,840</u>	<u>5,964</u>
	<u>24,168</u>	<u>59,728</u>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**17. Leasing agreements**

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

	<b>2022</b>	2021
	£	£
Within one year	<b>43,755</b>	43,755
Between one and five years	<b>128,053</b>	152,520
In more than five years	<u>-</u>	<u>19,315</u>
	<b><u>171,808</u></b>	<b><u>215,590</u></b>

**18. Analysis of net assets between funds**

	Unrestricted fund	Restricted fund	<b>2022</b> Total funds	2021 Total funds
	£	£	£	£
Fixed assets	<b>160,627</b>	<b>(29,459)</b>	<b>131,168</b>	163,812
Current assets	<b>126,124</b>	<b>153,356</b>	<b>279,480</b>	300,815
Current liabilities	<u>(23,176)</u>	<u>(992)</u>	<u>(24,168)</u>	<u>(59,728)</u>
	<b><u>263,575</u></b>	<b><u>122,905</u></b>	<b><u>386,480</u></b>	<b><u>404,899</u></b>

Comparatives for analysis of net assets between funds

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Fixed assets	11,668	152,144	163,812
Current assets	255,208	45,607	300,815
Current liabilities	<u>(26,346)</u>	<u>(33,382)</u>	<u>(59,728)</u>
	<b><u>240,530</u></b>	<b><u>164,369</u></b>	<b><u>404,899</u></b>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**19. Movement in funds**

	<b>At 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2022</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>240,530</u>	<u>279,727</u>	<u>(314,853)</u>	<u>205,404</u>
<b>Restricted funds</b>				
Health and Wellbeing	7,648	35,066	(42,714)	-
Veteran Support	1,314	17,976	(19,071)	220
Social Prescribing	3,141	134,685	(137,826)	-
Service Manager	122	13,125	(13,247)	-
Aberdeen Walk refurbishment	148,289	-	(28,209)	120,080
Cloth Works Van	3,855	-	(1,250)	2,605
National Lottery Healthier Communities		50,000	(50,000)	-
Humber Learning		20,000	(20,000)	-
MCST Dementia		1,350	(1,350)	-
	<u>164,369</u>	<u>272,203</u>	<u>(313,667)</u>	<u>122,905</u>

Comparatives for movement in funds

	<b>At 1 April 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2021</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>80,573</u>	<u>451,249</u>	<u>(291,292)</u>	<u>240,530</u>
<b>Restricted funds</b>				
Health and Wellbeing	10,753	31,845	(34,950)	7,648
Veteran Support	-	22,400	(21,086)	1,314
Social Prescribing	7,938	102,156	(106,953)	3,141
Service Manager		1,875	(1,753)	122
Aberdeen Walk refurbishment	175,580	-	(27,291)	148,289
Cloth Works Van		5,000	(1,145)	3,855
	<u>194,271</u>	<u>163,276</u>	<u>(193,178)</u>	<u>164,369</u>

**20. Related party disclosures**

There were no related party transactions for the year ended 31 March 2022

**Age UK North Yorkshire Coast and Moors**

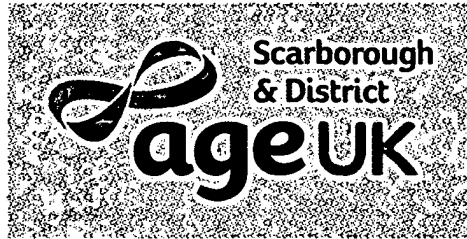
England & Wales - Charity number 1143893

---

# Accounts

---

63 page

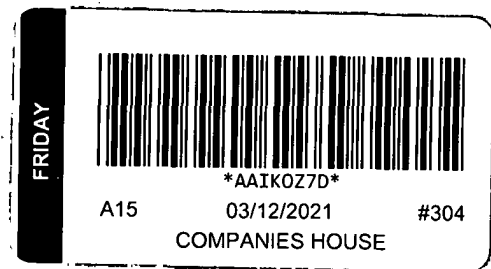


## Age UK Scarborough & District

Report of the Trustees and  
Unaudited Financial Statements  
for the year ended

31 March 2021

Registered Company Number: 07758027  
Registered Charity Number: 1143893



## Ashby Berry Coulsons

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

**Age UK Scarborough & District**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Cash Flow Statement</b>	9
<b>Notes to the Cash Flow Statement</b>	10
<b>Notes to the Financial Statements</b>	11

**Age UK Scarborough & District**

**Reference and Administrative Details  
for the Year Ended 31 March 2021**

<b>Trustees</b>	S G Trafford F Butters J Thomas T Blundell J Crowther I Poole
<b>Chief executive</b>	J A Macey-Hewitt      resigned 4 July 2021 N Bradbury              appointed 5 July 2021
<b>Company secretary</b>	N Bradbury
<b>Registered office</b>	39 Aberdeen Walk Scarborough North Yorkshire YO11 1BD
<b>Registered company number</b>	07758027 (England and Wales)
<b>Registered charity number</b>	1143893
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
<b>Bankers</b>	Yorkshire Bank 24 Huntriss Row Scarborough North Yorkshire YO11 2EG
<b>Solicitors</b>	John P Martin Bank Chambers Albion Street Scarborough North Yorkshire YO11 2BT

**Age UK Scarborough & District (Registered number: 07758027)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This report includes the directors' report required by company law.

**Objectives and activities**

The objects of Age UK Scarborough & District are to promote the following purposes for the benefit of the public and/or the over 50s in and around the Scarborough and Ryedale District Council areas:

- preventing or relieving the poverty of older people
- advancing education
- preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical)
- promoting equality and diversity
- assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage
- such other charitable purposes for the benefit of older people as the Trustees may from time to time decide, the outcome of this being the promotion of the well-being of older people

These objects are currently met through the following areas of activity:

- Veterans Information and Advice - enabling veterans to make informed choices and remain independent
- Befriending - to reduce loneliness and isolation (service ceased end of November 2019)
- Activity Clubs - reducing loneliness and isolation, gaining new skills, encouraging old ones, alleviating depression, encouraging mobility
- Exercise classes - increases mobility, assists with balance, prevents falls, encourages wellbeing
- Employability – helping those aged over 50 to find employment and training, preventing poverty and advancing education
- Social Prescribing- working in partnership with other VCSE and the NHS for those aged over 18, assisting with ill-health, disability and financial hardship
- IT courses – advancing education amongst the over 50s

Age UK Scarborough & District have around 60 active regular volunteers, and 150 Covid-19 related volunteers and the trustees. We understand that volunteers gift their time to help local people in need and we acknowledge with gratitude the continuing contribution of volunteers to the charity. We calculate volunteers' time as saving funders at least £12.00 for every hour they work but more importantly they provide a priceless service to our beneficiaries.

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on public benefit. The benefits to the charity's client group through the work we have undertaken via our various services has been:

- Improved quality of life
- Improved economic wellbeing
- Accurate up-to-date information that enables people to make informed choices
- Increased social contact, reduced isolation
- Improved wellbeing and activity levels, reducing stress levels and worry
- Active participation in community life
- Maintenance of independence and ability to continue living in own home

**Age UK Scarborough & District (Registered number: 07758027)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Achievement and performance**

The main achievement this year has been the amazing response that the charity and its volunteers made to the Covid crisis that dominated the financial year 2020/21. We have been allocated as the lead on the Community Covid response in Scarborough, funded generously by North Yorkshire County Council. Over the year we worked with the local Mind Charity and Scarborough YMCA and totally changed what we were doing as a charity to respond to the crisis. We provided food parcels, pre-cooked meals, did shopping and collected prescriptions for the vulnerable.

All of this work wouldn't have happened without the support of the local community and of our tireless volunteers. Our staff team as well came in when others were at home on furlough and worked so hard to ensure that the vulnerable in our community got what they needed. As a charity we pay tribute to these people, who helped the community we serve so much during a dark period in its history.

Funding was secured for a year-long Veterans Information and Advice Service, this service alone helped support over 100 veterans. Our intergenerational work continued with an exchange of letters between school children and older people.

Our befriending project continued, despite the lack of funding, providing a vital link with isolated older people in our community.

Due to the closure of our Community Hubs in Scarborough for the majority of the year and our shops for much of it, our work plan was changed from what we originally envisaged.

Our Extend Chair Based classes, were well attended, with there being an extra group added in Scarborough and our Filey group becoming full. The class supported over 70 individuals throughout the year, helping not only with physical health, but with the reduction of isolation and ill mental health.

Health, Wellbeing and Employability helped 32 over 50s find employment, a high percentage of these being long-term unemployed, and 39 individuals to increase their confidence and reduce their social isolation.

Age UK Scarborough and District successfully gained the social prescribing contract across Scarborough, Filey and South Ryedale, alongside Scarborough, Whitby, Ryedale Mind and Advocacy Alliance, through the local Primary Care Networks (PCN). The service launched in April 2020 and immediately set to work in helping GPs surgeries contact and help shielding patients.

Our paid-for Power of Attorney service started off strong and is looking to develop moving forward. We restarted our Advice and Information Service and this has helped hundreds of people get the benefits they are entitled to.

Our chief executive, Julie Macey-Hewitt, left with our best wishes in the financial year and a new CEO, Neil Bradbury, has been appointed in 2021-22. We are moving forward as we hopefully emerge from the Covid restrictions with a fresh vigour to help the most vulnerable in society, having seen the impact of Covid on our communities.

**Financial review**

The statement of financial activities shows a surplus for the year of £130,055 (2020: £135,641).

Total reserves amounted to £404,899 at the year end (2020: £274,844). As shown in Note 18 to the accounts, £164,369 related to restricted funds of which £12,225 were net current assets whilst unrestricted net current assets amounted to £228,862 with the balance invested in unrestricted fixed assets.

The charity's total income increased from £488,905 to £614,525 and expenditure increased proportionately. The increase was greater than anticipated, due to the funding provided by North Yorkshire County Council to support Age UK Scarborough & District's Covid response work.

**Age UK Scarborough & District (Registered number: 07758027)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Financial review - continued**

The charity has a wholly owned subsidiary, Age UK Scarborough & District Trading Limited. This is a sole member company limited by guarantee. From 1 April 2019 it is being used to deliver paid for services, which provide support to older people in and around Scarborough & District and generate unrestricted revenue for the parent charity through the covenanting of profits.

The principle financial risks and uncertainties are considered to relate primarily to the ability of the charity to access funding for its activities and generate sufficient unrestricted income to support its infrastructure. The trustees aim to manage these risks by the timely submission of funding bids and the identification of suitable income generating activities in line with its general aims. The trustees consider that an appropriate level of free reserves is £60,000. The additional reserves available at 31 March 2021 have enabled the charity to maintain its activities while it continues to seek new funding streams and will continue to support activities during 2021-22.

**Plans for future periods**

Funding is secure for the continuation of projects in the short term and bids are being prepared to enable existing and new work to be undertaken over the next few years. A new Strategic Plan for the period 2022-2027 is being developed, which is looking at how to deliver both funded and paid for services to enable the fulfilment of the charity's objectives.

**Structure, governance and management**

Age UK Scarborough & District is a charitable company limited by guarantee, governed by its memorandum and articles of association.

Age UK Scarborough & District is directed by a board of a minimum of three trustees, who are also directors of the company. Trustees are elected at the annual general meeting. Additional trustees maybe co-opted during the year, provided the number of co-opted board members does not exceed one third of the number of elected members. Trustees are recruited from local people who have an interest in the charity. Potential trustees are invited to attend three trustee meetings as a probationary period. New trustees receive a welcome and induction pack and all trustees are entitled to attend external Trustee training.

The charity works with a wide range of local and regional bodies, together with Age UK nationally.

The regular reports received at committee meetings enable the trustees to monitor major risks to which the charity is exposed so that necessary steps can be taken to manage those risks.

**Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

Approved by order of the board of trustees on 1 December 2021 and signed on its behalf by:



S G Trafford - Trustee

**Independent Examiner's Report to the Trustees of  
Age UK Scarborough & District (Registered number: 07758027)**

**Independent examiner's report to the trustees of Age UK Scarborough & District ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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



Anna Wiffen FCCA  
ACCA  
Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 1 December 2021

Age UK Scarborough & District

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	376,043	61,120	437,163	314,997
<b>Charitable activities</b>	5				
Core activities		14,594	102,156	116,750	34,507
Other trading activities	3	23,293	-	23,293	130,952
Investment income	4	683	-	683	4,349
Other income	6	<u>36,636</u>	<u>-</u>	<u>36,636</u>	<u>4,100</u>
<b>Total</b>		<b>451,249</b>	<b>163,276</b>	<b>614,525</b>	<b>488,905</b>
<b>Expenditure on</b>					
<b>Raising funds</b>					
Other trading activities		<u>96,628</u>	<u>-</u>	<u>96,628</u>	<u>111,439</u>
		96,628	-	96,628	111,439
<b>Charitable activities</b>	7				
Core activities		<u>194,664</u>	<u>193,178</u>	<u>387,842</u>	<u>241,825</u>
<b>Total</b>		<b>291,292</b>	<b>193,178</b>	<b>484,470</b>	<b>353,264</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>159,957</b>	<b>(29,902)</b>	<b>130,055</b>	<b>135,641</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>80,573</b>	<b>194,271</b>	<b>274,844</b>	<b>139,203</b>
<b>Total funds carried forward</b>		<b><u>240,530</u></b>	<b><u>164,369</u></b>	<b><u>404,899</u></b>	<b><u>274,844</u></b>

The notes form part of these financial statements

**Age UK Scarborough & District (Registered number: 07758027)**

<b>Balance Sheet</b>			
<b>31 March 2021</b>			
	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	14	163,812	180,412
<b>Current assets</b>			
Debtors	15	20,877	24,839
Cash at bank and in hand		<u>279,938</u>	<u>94,729</u>
		<b>300,815</b>	119,568
<b>Creditors</b>			
Amounts falling due within one year	16	(59,728)	(25,136)
		<u>241,087</u>	<u>94,432</u>
<b>Net current assets</b>			
		<b>404,899</b>	274,844
<b>Total assets less current liabilities</b>			
		<u>404,899</u>	<u>274,844</u>
<b>NET ASSETS</b>			
<b>Funds</b>			
Unrestricted funds	19	240,530	80,573
Restricted funds		<u>164,369</u>	<u>194,271</u>
<b>Total funds</b>			
		<u>404,899</u>	<u>274,844</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

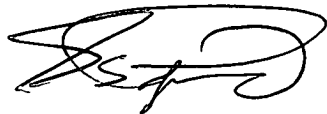
The notes form part of these financial statements

**Age UK Scarborough & District (Registered number: 07758027)**

**Balance Sheet - continued  
31 March 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S G Trafford', written in a cursive style.

S G Trafford - Trustee

The notes form part of these financial statements

**Age UK Scarborough & District**

**Cash Flow Statement  
for the Year Ended 31 March 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>198,259</u>	<u>128,842</u>
Net cash provided by operating activities		<u>198,259</u>	<u>128,842</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(15,383)	(199,816)
Sale of tangible fixed assets		1,650	-
Interest received		<u>683</u>	<u>4,349</u>
Net cash used in investing activities		<u>(13,050)</u>	<u>(195,467)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>94,729</u>	<u>161,354</u>
Cash and cash equivalents at the end of the reporting period		<u>279,938</u>	<u>94,729</u>

The notes form part of these financial statements

**Age UK Scarborough & District**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021**

**1. Reconciliation of net income to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>130,055</b>	<b>135,641</b>
<b>Adjustments for:</b>		
Depreciation charges	31,985	21,579
(Profit)/loss on disposal of fixed assets	(1,650)	894
Interest received	(683)	(4,349)
Decrease in debtors	3,960	336
Increase/(decrease) in creditors	<u>34,592</u>	<u>(25,259)</u>
<b>Net cash provided by operations</b>	<b><u>198,259</u></b>	<b><u>128,842</u></b>

**2. Analysis of changes in net funds**

	<b>At 1.4.20</b>	<b>Cash flow</b>	<b>At 31.3.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<u>94,729</u>	<u>185,209</u>	<u>279,938</u>
	<u>94,729</u>	<u>185,209</u>	<u>279,938</u>
<b>Total</b>	<b><u>94,729</u></b>	<b><u>185,209</u></b>	<b><u>279,938</u></b>

The notes form part of these financial statements

## Age UK Scarborough & District

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. Accounting policies

##### General information

Age UK Scarborough & District is a charitable private company limited by guarantee in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide support and advice to elderly.

##### Basis of preparing the financial statements

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

The charity and its subsidiary company meet the criteria for a small group under Section 383 of the Companies Act 2006 and the aggregate gross income of the group falls below £1 million. Accordingly, the charity has not produced consolidated accounts. Details of the subsidiary, its results for the year and of its assets and liabilities at the year end are set out in Note 13.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

## Age UK Scarborough & District

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 1. Accounting policies - continued

##### **Funds- continued**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: 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 Trust 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.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Gifts in kind donated for resale**

It is impracticable to fair value gifts in kind donated for resale due to the volume of low value items so they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Age UK Scarborough & District

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 1. Accounting policies - continued

##### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Tangible fixed assets**

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis at the following annual rates.

Leasehold property	- over the term of the lease
Fixtures, fittings and equipment	- 10% straight line or over the life of the associated grant
Motor vehicles	- 25% straight line
Computer equipment	- 25% straight line

##### **Debtors and creditors receivable/payable**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Age UK Scarborough & District

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

1. Accounting policies - continued

**Leases**

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

**Taxation**

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

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have reviewed the likely effects of the COVID-19 pandemic on the charity's finances. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations and legacies

	2021	2020
	£	£
Donations	39,252	10,634
Legacies	-	2,000
The Henry Smith Charity	-	17,867
Health & Wellbeing	31,845	45,456
Veteran Information & Advice/ Support	22,400	33,000
Other grants	291,928	183,421
Age UK England	51,738	22,619
	<u>437,163</u>	<u>314,997</u>

£61,120 (2020: £285,664) of the above income was attributable to restricted and £376,043 (2020- £29,333) was attributable to unrestricted funds.

Included in other grants is £164,628 from Covid-19 government support grants.

There were no unfulfilled conditions or other contingencies attaching to donations or grants recognised in income for the year ended 31 March 2021.

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**3. Other trading activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising	324	254
Shop income	<u>22,969</u>	<u>130,698</u>
	<u><b>23,293</b></u>	<u><b>130,952</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**4. Investment income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deposit account interest	48	404
Income from trading subsidiary	<u>635</u>	<u>3,945</u>
	<u><b>683</b></u>	<u><b>4,349</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**5. Income from charitable activities**

	<b>Activity</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Contracts	Core activities	<b>116,656</b>	28,104
Other income from charitable activities	Core activities	<u>94</u>	<u>6,403</u>
		<u><b>116,750</b></u>	<u><b>34,507</b></u>

£102,156 (2020: £16,299) of the above income was attributable to restricted and £14,594 (2020: £18,208) was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to income received from charitable activities for the year ended 31 March 2021.

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

<b>6. Other income</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Gain on sale of tangible fixed assets		1,650	-
Rental income		4,800	4,100
Coronavirus Job Retention Scheme		<u>30,186</u>	-
		<u><b>36,636</b></u>	<u><b>4,100</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

<b>7. Charitable activities costs</b>		<b>Direct Costs £</b>	<b>Support costs (see note 8) £</b>	<b>Totals £</b>
Core activities		<u>362,125</u>	<u>25,717</u>	<u>387,842</u>
Comparatives for charitable activities costs				
Core activities		<u>216,837</u>	<u>24,988</u>	<u>241,825</u>

£193,178 (2020: £126,546) of the above costs were attributable to restricted funds and £194,664 (2020: £115,279) of the above costs were attributable to unrestricted funds.

<b>8. Support costs</b>		<b>Management £</b>	<b>Governance costs £</b>	<b>Totals £</b>
Core activities		<u>22,117</u>	<u>3,600</u>	<u>25,717</u>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**8. Support costs - continued**

**Comparatives for support costs**

	<b>Management</b>	<b>Governance</b>	<b>Total</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Core activities	<u>21,388</u>	<u>3,600</u>	<u>24,988</u>

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

**Governance costs**

	<b>2021</b>	<b>2020</b>
	<b>Core</b>	<b>Core</b>
	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's remuneration	<u>3,600</u>	<u>3,600</u>

**Independent examiner's remuneration**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	<u>3,600</u>	<u>3,600</u>

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

**Management**

	<b>2021</b>	<b>2020</b>
	<b>Core</b>	<b>Total</b>
	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Wages	20,200	19,545
Software costs etc	-	1,119
Professional & registration fees	<u>1,917</u>	<u>724</u>
	<u>22,117</u>	<u>21,388</u>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. Net income/(expenditure)**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration	3,600	3,600
Depreciation - owned assets	31,983	21,579
Hire of plant and machinery	5,227	3,840
Other operating leases	60,005	61,456
Surplus/(deficit) on disposal of fixed assets	<u>(1,650)</u>	<u>894</u>

**10. Trustees' remuneration and benefits**

No remuneration was paid to any of the trustees (2020: £nil).

**Trustees' expenses**

No trustee had any expenses reimbursed (2020: £nil).

**11. Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	214,834	195,292
Social security costs	11,252	10,549
Other pension costs	<u>3,116</u>	<u>3,139</u>
	<u><b>229,202</b></u>	<u><b>208,980</b></u>

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

	<b>2021</b>	<b>2020</b>
Full Time	8	8
Part time	<u>4</u>	<u>5</u>
	<u><b>12</b></u>	<u><b>13</b></u>

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

The full time equivalent number of staff at 31 March 2021 was 10.67 (2020 11.05).

The total remuneration of key management personnel amounted to £50,259 (2020: £50,498). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. Staff costs - continued**

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**12. Comparatives for the statement of financial activities**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Endowment fund £</b>	<b>Total funds £</b>
<b>Income and endowments from</b>				
Donations and legacies	29,333	285,664	-	314,997
<b>Charitable activities</b>				
Core activities	18,208	16,299	-	34,507
Other trading activities	130,952	-	-	130,952
Investment income	4,349	-	-	4,349
Other income	<u>4,100</u>	<u>-</u>	<u>-</u>	<u>4,100</u>
<b>Total</b>	186,942	301,963	-	488,905
<b>Expenditure on</b>				
<b>Raising funds</b>				
Other trading activities	<u>111,439</u>	<u>-</u>	<u>-</u>	<u>111,439</u>
	111,439	-	-	111,439
<b>Charitable activities</b>				
Core activities	<u>115,279</u>	<u>126,546</u>	<u>-</u>	<u>241,825</u>
<b>Total</b>	<u>226,718</u>	<u>126,546</u>	<u>-</u>	<u>353,264</u>
<b>NET INCOME/(EXPENDITURE)</b>	(39,776)	175,417	-	135,641
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>	<u>120,349</u>	<u>18,854</u>	<u>-</u>	<u>139,203</u>
<b>Total funds carried forward</b>	<u><u>80,573</u></u>	<u><u>194,271</u></u>	<u><u>-</u></u>	<u><u>274,844</u></u>

## Age UK Scarborough & District

### Notes to the Financial Statements - continued for the Year Ended 31 March 2021

#### 13. Group structure

The group consists of the parent charity, Age UK Scarborough & District, together with its subsidiary trading company Age UK Scarborough & District Ltd (Registered number: 03907454), which is a sole member company limited by guarantee and incorporated in England. The trading subsidiary provided some paid for services to older people in and around Scarborough & District in the year ended 31 March 2021.

#### Summary of trading results

	2021	2020
	£	£
Total income	3,300	16,315
Total expenditure	(2,894)	(11,061)
	<u>406</u>	<u>5,254</u>
Net (deficit)/surplus for the year before donating to the charity	<u>406</u>	<u>5,254</u>
	<u>(635)</u>	<u>(3,945)</u>
Covenanted donation to Age UK Scarborough & District	<u>(635)</u>	<u>(3,945)</u>
	<u>(229)</u>	<u>(1,309)</u>
Net (deficit)/surplus for the year after donation to the parent charity	<u>(229)</u>	<u>(1,309)</u>
	<u>43</u>	<u>(208)</u>
Taxation	<u>43</u>	<u>(208)</u>
	<u>937</u>	<u>1,123</u>
Retained surplus	<u>937</u>	<u>1,123</u>
The assets and liabilities of Age UK Scarborough & District Trading Ltd were:		
Assets	9,673	9,422
Liabilities	8,736	8,299
	<u>937</u>	<u>1,123</u>
<b>Surplus of funds</b>	<u>937</u>	<u>1,123</u>

Age UK Scarborough & District

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

14. Tangible fixed assets

	Improvements to leasehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Computer equipment £	Totals £
<b>Cost</b>					
At 1 April 2020	195,999	3,488	8,860	8,724	217,071
Additions	-	3,352	7,600	4,431	15,383
Disposals	-	-	(8,860)	-	(8,860)
At 31 March 2021	<u>195,999</u>	<u>6,840</u>	<u>7,600</u>	<u>13,155</u>	<u>223,594</u>
<b>Depreciation</b>					
At 1 April 2020	21,000	1,662	8,860	5,137	36,659
Charge for year	28,000	685	1,740	1,558	31,983
Eliminated on disposal	-	-	(8,860)	-	(8,860)
At 31 March 2021	<u>49,000</u>	<u>2,347</u>	<u>1,740</u>	<u>6,695</u>	<u>59,782</u>
<b>Net book value</b>					
At 31 March 2021	<u>146,999</u>	<u>4,493</u>	<u>5,860</u>	<u>6,460</u>	<u>163,812</u>
At 31 March 2020	<u>174,999</u>	<u>1,826</u>	<u>-</u>	<u>3,587</u>	<u>180,412</u>

15. Debtors: amounts falling due within one year

	2021 £	2020 £
Amounts owed by group undertakings	6,730	7,150
Other debtors	10,483	7,201
Prepayments	<u>3,664</u>	<u>10,488</u>
	<u>20,877</u>	<u>24,839</u>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**16. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	1,302	2,663
Social security and other taxes	4,325	3,272
Other creditors	1,033	-
Deferred income	47,104	16,500
Accrued expenses	<u>5,964</u>	<u>2,701</u>
	<u><b>59,728</b></u>	<u><b>25,136</b></u>

**17. Leasing agreements**

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

	2021	2020
	£	£
Within one year	43,755	65,547
Between one and five years	152,520	233,271
In more than five years	<u>19,315</u>	<u>111,883</u>
	<u><b>215,590</b></u>	<u><b>410,701</b></u>

**18. Analysis of net assets between funds**

	Unrestricted fund	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	11,668	152,144	163,812	180,412
Current assets	255,208	45,607	300,815	119,568
Current liabilities	<u>(26,346)</u>	<u>(33,382)</u>	<u>(59,728)</u>	<u>(25,136)</u>
	<u><b>240,530</b></u>	<u><b>164,369</b></u>	<u><b>404,899</b></u>	<u><b>274,844</b></u>

Comparatives for analysis of net assets between funds

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Tangible fixed assets	3,914	176,498	180,412
Current assets	91,296	28,272	119,568
Current liabilities	<u>(14,637)</u>	<u>(10,499)</u>	<u>(25,136)</u>
	<u><b>80,573</b></u>	<u><b>194,271</b></u>	<u><b>274,844</b></u>

**Age UK Scarborough & District**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**19. Movement in funds**

	<b>At 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2021 £</b>
<b>Unrestricted funds</b>				
General fund	<u>80,573</u>	<u>451,249</u>	<u>(291,292)</u>	<u>240,530</u>
<b>Restricted funds</b>				
Health and Wellbeing	10,753	31,845	(34,950)	7,648
Veteran Support	-	22,400	(21,086)	1,314
Social Prescribing	7,938	102,156	(106,953)	3,141
Service Manager		1,875	(1,753)	122
Aberdeen Walk refurbishment	175,580	-	(27,291)	148,289
Cloth Works Van		<u>5,000</u>	<u>(1,145)</u>	<u>3,855</u>
	<u>194,271</u>	<u>163,276</u>	<u>(193,178)</u>	<u>164,369</u>

Comparatives for movement in funds

	<b>At 1 April 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2020 £</b>
<b>Unrestricted funds</b>				
General fund	<u>120,349</u>	<u>186,942</u>	<u>(226,718)</u>	<u>80,573</u>
<b>Restricted funds</b>				
Befriending	-	17,867	(17,867)	-
Big Lottery Digital EPAD	5,965	195	(6,160)	-
Intergenerational/Penpal scheme	5,193	-	(5,193)	-
Health and Wellbeing	-	45,456	(34,703)	10,753
Veteran Information & Advice	-	33,000	(33,000)	-
Social Prescribing	-	16,104	(8,166)	7,938
Aberdeen Walk refurbishment	<u>7,696</u>	<u>189,341</u>	<u>(21,458)</u>	<u>175,580</u>
	<u>18,854</u>	<u>301,963</u>	<u>(126,546)</u>	<u>194,271</u>

**20. Related party disclosures**

There were no related party transactions for the year ended 31 March 2021.