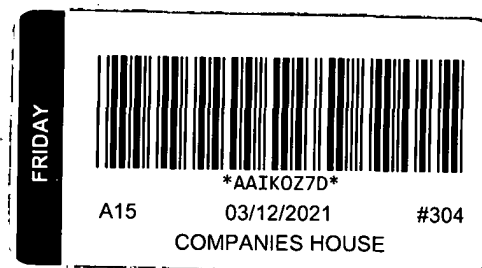


Age UK Scarborough & District

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

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Age UK Scarborough & District

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

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

		Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
Income and endowments from					
Donations and legacies	2	376,043	61,120	437,163	314,997
Charitable activities	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>
Total		451,249	163,276	614,525	488,905
Expenditure on					
Raising funds					
Other trading activities		<u>96,628</u>	<u>-</u>	<u>96,628</u>	<u>111,439</u>
		96,628	-	96,628	111,439
Charitable activities	7				
Core activities		194,664	193,178	387,842	241,825
Total		291,292	193,178	484,470	353,264
NET INCOME/(EXPENDITURE)		159,957	(29,902)	130,055	135,641
Reconciliation of funds					
Total funds brought forward		80,573	194,271	274,844	139,203
Total funds carried forward		<u>240,530</u>	<u>164,369</u>	<u>404,899</u>	<u>274,844</u>

The notes form part of these financial statements

Age UK Scarborough & District (Registered number: 07758027)

Balance Sheet			
31 March 2021			
	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	14	163,812	180,412
Current assets			
Debtors	15	20,877	24,839
Cash at bank and in hand		<u>279,938</u>	<u>94,729</u>
		300,815	119,568
Creditors			
Amounts falling due within one year	16	(59,728)	(25,136)
		<hr/>	<hr/>
Net current assets		<u>241,087</u>	<u>94,432</u>
Total assets less current liabilities		<hr/> 404,899	<hr/> 274,844
NET ASSETS		<u>404,899</u>	<u>274,844</u>
Funds	19		
Unrestricted funds		240,530	80,573
Restricted funds		<u>164,369</u>	<u>194,271</u>
Total funds		<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.

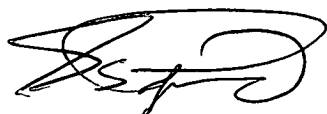
The notes form part of these financial statements

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 £
Cash flows from operating activities			
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>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(15,383)</u>	(199,816)
Sale of tangible fixed assets		<u>1,650</u>	-
Interest received		<u>683</u>	<u>4,349</u>
Net cash used in investing activities		<u>(13,050)</u>	<u>(195,467)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		185,209	(66,625)
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

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	130,055	135,641
Adjustments for:		
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>
Net cash provided by operations	<u>198,259</u>	<u>128,842</u>

2. Analysis of changes in net funds

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
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>
Total	<u>94,729</u>	<u>185,209</u>	<u>279,938</u>

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

	2021	2020
	£	£
Fundraising	324	254
Shop income	<u>22,969</u>	<u>130,698</u>
	<u>23,293</u>	<u>130,952</u>

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

4. Investment income

	2021	2020
	£	£
Deposit account interest	48	404
Income from trading subsidiary	<u>635</u>	<u>3,945</u>
	<u>683</u>	<u>4,349</u>

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

5. Income from charitable activities

		2021	2020
	Activity	£	£
Contracts	Core activities	116,656	28,104
Other income from charitable activities	Core activities	<u>94</u>	<u>6,403</u>
		<u>116,750</u>	<u>34,507</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**

6. Other income

	2021	2020
	£	£
Gain on sale of tangible fixed assets	1,650	-
Rental income	4,800	4,100
Coronavirus Job Retention Scheme	<u>30,186</u>	<u>-</u>
	<u>36,636</u>	<u>4,100</u>

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

7. Charitable activities costs

	Direct Costs £	Support costs (see note 8) £	Totals £
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.

8. Support costs

	Management £	Governance costs £	Totals £
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

	Management	Governance costs	Total
	£	£	£
Core activities	<u><u>21,388</u></u>	<u><u>3,600</u></u>	<u><u>24,988</u></u>

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

Governance costs

	2021 Core activities £	2020 Core activities £
Independent examiner's remuneration	<u><u>3,600</u></u>	<u><u>3,600</u></u>

Independent examiner's remuneration

	2021 £	2020 £
Independent examination of the financial statements	<u><u>3,600</u></u>	<u><u>3,600</u></u>

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

Management

	2021 Core activities £	2020 Total activities £
Wages	20,200	19,545
Software costs etc	-	1,119
Professional & registration fees	<u><u>1,917</u></u>	<u><u>724</u></u>
	<u><u>22,117</u></u>	<u><u>21,388</u></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):

	2021	2020
	£	£
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

	2021	2020
	£	£
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>229,202</u>	<u>208,980</u>

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

	2021	2020
Full Time	8	8
Part time	<u>4</u>	<u>5</u>
	<u>12</u>	<u>13</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

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
Income and endowments from				
Donations and legacies	29,333	285,664	-	314,997
Charitable activities				
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>
Total	186,942	301,963	-	488,905
Expenditure on				
Raising funds				
Other trading activities	<u>111,439</u>	<u>-</u>	<u>-</u>	<u>111,439</u>
	111,439	-	-	111,439
Charitable activities				
Core activities	<u>115,279</u>	<u>126,546</u>	<u>-</u>	<u>241,825</u>
Total	<u>226,718</u>	<u>126,546</u>	<u>-</u>	<u>353,264</u>
NET INCOME/(EXPENDITURE)	(39,776)	175,417	-	135,641
Reconciliation of funds				
Total funds brought forward	<u>120,349</u>	<u>18,854</u>	<u>-</u>	<u>139,203</u>
Total funds carried forward	<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>
Surplus of funds	<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 £
Cost					
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>
Depreciation					
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>
Net book value					
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>59,728</u>	<u>25,136</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>215,590</u>	<u>410,701</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>240,530</u>	<u>164,369</u>	<u>404,899</u>	<u>274,844</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>80,573</u>	<u>194,271</u>	<u>274,844</u>

Age UK Scarborough & District

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

19. Movement in funds

	At 1 April 2020 £	Incoming resources £	Resources expended £	At 31 March 2021 £
Unrestricted funds				
General fund	<u>80,573</u>	<u>451,249</u>	<u>(291,292)</u>	<u>240,530</u>
Restricted funds				
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

	At 1 April 2019 £	Incoming resources £	Resources expended £	At 31 March 2020 £
Unrestricted funds				
General fund	<u>120,349</u>	<u>186,942</u>	<u>(226,718)</u>	<u>80,573</u>
Restricted funds				
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.