



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

## **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.

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

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		<b><u>230,223</u></b>	<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>		<b><u>255,312</u></b>	<u>241,087</u>
<b>Total assets less current liabilities</b>		<b>386,480</b>	404,899
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b><u>386,480</u></b>	<u>404,899</u>
<b>Funds</b>	19		
Unrestricted funds		<b>263,575</b>	240,530
Restricted funds		<b><u>122,905</u></b>	<u>164,369</u>
<b>Total funds</b>		<b><u>386,480</u></b>	<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>		<u><b>279,938</b></u>	<u><b>94,729</b></u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u><b>230,223</b></u></u>	<u><u><b>279,938</b></u></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 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(18,419)</b>	<b>130,055</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>32,644</b>	31,985
Profit on disposal of fixed assets	<b>-</b>	(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>	<b><u>198,259</u></b>

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

	<b>At 1.4.21</b>	<b>Cash flow</b>	<b>At 31.3.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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.

**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	50,000	-
Health & Wellbeing	15,118	31,845
Veteran Information & Advice/ Support	17,756	22,400
Other grants	152,203	291,928
Age UK England	14,750	51,738
	<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

### 4. Investment income

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

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

### 5. Income from charitable activities

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

### 6. Other income

	2022	2021
	£	£
Gain on sale of tangible fixed assets	-	1,650
Rental income	1,649	4,800
Coronavirus Job Retention Scheme	-	30,186
DWP Kickstart	29,115	-
Other income	<u>3,050</u>	<u>-</u>
	<u>33,814</u>	<u>36,636</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 Core activities £	2021 Total activities £
Wages	22,542	20,200
Professional & registration fees	30,329	1,917
	<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	-	(1,650)
	<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	3,572	3,116
	<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:

	2022	2021
Full Time	9	8
Part time	<u>8</u>	<u>4</u>
	<u>17</u>	<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>	<u>451,249</u>	<u>163,276</u>	<u>614,525</u>
<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>	<u>291,292</u>	<u>193,178</u>	<u>484,470</u>
<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:

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

### 18. Analysis of net assets between funds

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

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>
	<u>240,530</u>	<u>164,369</u>	<u>404,899</u>

# Age UK Scarborough & District

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

### 19. Movement in funds

	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
<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

	At 1 April 2020 £	Incoming resources £	Resources expended £	At 31 March 2021 £
<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