

# **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)

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**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 charity's 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

**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>		<b>319,044</b>	<b>550,385</b>	<b>869,429</b>	<b>551,929</b>
<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>		<b>296,011</b>	<b>490,857</b>	<b>786,868</b>	<b>570,348</b>
<b>Net income/(expenditure) before transfers</b>		<b>23,033</b>	<b>59,528</b>	<b>82,561</b>	<b>(18,419)</b>
<b>Transfers between funds</b>	18,19	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of funds</b>		<b>23,033</b>	<b>59,528</b>	<b>82,561</b>	<b>(18,419)</b>
Total funds brought forward		263,575	122,905	386,480	404,899
<b>Total funds carried forward</b>	17	<b>£286,608</b>	<b>£182,433</b>	<b>£469,041</b>	<b>£386,480</b>

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>£</b>	<b>£</b>	<b>£</b>	<b>£</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	
		<u>471,127</u>		<u>279,480</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(100,722)</u>		<u>(24,168)</u>	
<b>Net Current Assets</b>			370,405		255,312
<b>Total Net Assets</b>			<u>£ 469,041</u>		<u>£ 386,480</u>
<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>			<u>£ 469,041</u>		<u>£ 386,480</u>

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**

		<b>2023</b>		<b>2022</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>			3,538		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>		<b>£ 349,911</b>		<b>£ 230,223</b>

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

<b>10. Staff Costs</b>	<b>2023</b>	<b>2022</b>
	£	£
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**  
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**Notes to the Accounts**  
**For the year ended 31 March 2023**

**12. TANGIBLE FIXED ASSETS**

	Improvements to Leashold Property £	Fixtures, Fittings and Equipment £	Motor Vehicles £	Computer Equipment £	Total £
<b>Cost</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**  
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**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>
	<u><u>£ 121,216</u></u>	<u><u>£ 49,257</u></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>
	<u><u>£ 100,722</u></u>	<u><u>£ 24,168</u></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>	
	<u><u>£ 50,500</u></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>
	<u><u>£ 121,735</u></u>	<u><u>£ 171,808</u></u>

**Age UK North Yorkshire Coast & Moors**  
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**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)
At 31 March 2023	<u>£ 286,608</u>	<u>£ 182,433</u>	<u>£ 469,041</u>

  

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total Funds £</b>
Fixed Assets	8,483	122,685	131,168
Current Assets	278,268	1,212	279,480
Current Liabilities	(23,176)	(992)	(24,168)
At 31 March 2022	<u>£ 263,575</u>	<u>£ 122,905</u>	<u>£ 386,480</u>

**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	<u>£ 263,575</u>	<u>£ 319,044</u>	<u>£ (296,011)</u>	<u>-</u>	<u>£ 286,608</u>

  

<b>Unrestricted Funds</b>	<b>Balance at 01/04/21 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31/03/22 £</b>
Unrestricted Funds	<u>£ 240,530</u>	<u>£ 279,726</u>	<u>£ (256,681)</u>	<u>-</u>	<u>£ 263,575</u>

**Age UK North Yorkshire Coast & Moors**  
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**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)	-	-
	<b>£ 122,905</b>	<b>£ 550,385</b>	<b>£ (490,857)</b>	<b>£ -</b>	<b>£ 182,433</b>

  

	<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
	<b>£ 164,369</b>	<b>£ 272,203</b>	<b>£ (313,667)</b>	<b>£ -</b>	<b>£ 122,905</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.

**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**  
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**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	
		417,226		251,782
<b>Charitable Activities</b>				
Contracts	314,526		167,530	
Other income from charitable activities	353		4,920	
		314,879		172,450
<b>Other Trading Activities</b>				
Shop income	119,445		91,186	
		119,445		91,186
<b>Investment Income</b>				
Deposit account interest	3,538		47	
Income from trading subsidiary	-		2,650	
		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	
		14,341		33,814
<b>Total Income</b>		<b>869,429</b>		<b>551,929</b>



**Age UK North Yorkshire Coast & Moors**  
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**Detailed Income and Expenditure Analysis**  
**For the year ended 31 March 2023**

<b><u>Expenditure</u></b>	<b>2023</b>		<b>2022</b>	
	£	£	£	£
<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	
		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	
		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	
		41,901		56,471
<b>Total Expenditure</b>		<b>786,868</b>		<b>570,348</b>
<b>Net Income/ (Expenditure)</b>		<b>£ 82,561</b>		<b>£ (18,419)</b>