

AGE UK BARNSLEY

England & Wales · Charity number 1144123

Details

Status	Registered
Legal form	Charitable company
Company number	07759461
Registered	2011-10-04
Register	View on the Charity Commission register

Contact

Address	Age Uk Barnsley 36A Queens Road Barnsley South Yorkshire S71 1AR
Phone	01226 776820
Email	enquiries@ageukbarnsley.org.uk
Website	www.ageuk.org.uk/barnsley

Activities

Objects: THE OBJECTS FOR WHICH THE CHARITY (THE "OBJECTS") IS ESTABLISHED AND TO WHICH IT IS SPECIFICALLY RESTRICTED ARE TO PROMOTE THE FOLLOWING PURPOSES FOR THE BENEFIT OF THE PUBLIC AND/OR OLDER PEOPLE IN AND AROUND THE METROPOLITAN BOROUGH OF BARNSLEY, SOUTH YORKSHIRE ("THE AREA OF BENEFIT"):-1) PREVENTING OR RELIEVING THE POVERTY OF OLDER PEOPLE2) ADVANCING EDUCATION3) PREVENTING OR RELIEVING SICKNESS, DISEASE OR SUFFERING IN OLDER PEOPLE (WHETHER EMOTIONAL, MENTAL OR PHYSICAL)4) PROMOTING EQUALITY AND DIVERSITY5) ASSISTING OLDER PEOPLE IN NEED BY REASON OF ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP, SOCIAL EXCLUSION OR OTHER DISADVANTAGE; AND6) SUCH OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF OLDER PEOPLE AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE THE OUTCOME OF THIS BEING THE PROMOTION OF THE WELL-BEING OF OLDER PEOPLE

Activities: The charity's principle aim is to support and/or improve the quality of life of Barnsley's older population. In carrying out this objective the charity provides support and services, in particular for older people who are disadvantaged through ill health, disability, social exclusion or poverty. The charity also raises awareness of later life issues, influences local provision and campaigns.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People

Geography

- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,087,861	£1,240,308	£728,273	46
2024-03-31	£1,443,762	£1,443,263	£880,720	52
2023-03-31	£1,385,460	£1,278,711	£880,220	40
2022-03-31	£1,104,957	£979,570	£773,471	34
2021-03-31	£775,681	£700,143	£648,084	33

Trustees

Name	Role	Appointed
PATRICIA WATTERS	Chair	2020-12-09
Cllr Robert Frost		2014-10-15
Colin Charlesworth		2026-01-20
Gillian Grainger		2026-01-20
Ian Reginald North		2025-06-01

Accounts

Charity registration number 1144123 (England and Wales)

Company registration number 07759461

AGE UK BARNSELY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

AGE UK BARNSLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Frost - Treasurer P Markham P Watters - Chair I North	(Appointed 1 June 2025)
Senior Management	C Witherington - Chief Executive Officer D J Bunn - Chief Executive Officer T Barker - Interim Chief Executive Officer	(Appointed 2 December 2024) (Resigned 31 March 2024) (Appointed 1 May 2024 & resigned 28 November 2024)
Charity number	1144123	
Company number	07759461	
Registered office	Age UK Barnsley Resource Centre 36a Queens Road Barnsley South Yorkshire England S71 1AR	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
Bankers	Virgin Money 1A Peel Square Barnsley S70 2PL	
Solicitors	Newman & Bond The Old Grammar School 35 Church Street Barnsley S70 2AP	

AGE UK BARNSLEY

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AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Our mission remains: **to make Barnsley the best possible place to grow older**. We aim to promote dignity, wellbeing, safety, and independence for older people, especially those facing disadvantage due to ill-health, disability, poverty, or social exclusion.

The objective of the charity, as set out in the Articles of Association, and to which it is specifically restricted are to promote the following purposes for the benefit of the public and/or older people in and around the Metropolitan Borough of Barnsley, South Yorkshire ("the area of benefit"):

- 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 reasons of ill health, disability, financial hardship, social exclusion or other disadvantage; and
- 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.

Information & Advice Service

Our Information & Advice Service supports older people across the Barnsley area, offering guidance via telephone, office appointments, and home visits.

Navigating access to benefits and services can be increasingly complex. Our service helps older people maximise their income and better understand the range of services and opportunities available to them.

We offer a free advice service, open Monday to Friday, 9:30am to 3:30pm. In addition, our self-help area—located at Eldon Street—is open Monday to Saturday, 9:00am to 4:45pm, providing access to over 50 free information guides. These cover topics such as finding a care home and understanding power of attorney. Additional fact sheets are also available on request.

During the **2024–25** financial year, our small, dedicated team work tirelessly to ensure Barnsley's older residents receive the support they need, delivering a vital service to our local community. The Service completes on average around 50 benefit checks per month and advises an average of 200 clients per month with an estimated 400 client contacts each month. During the year the team dealt with 5585 enquiries; worked with 2322 clients and supported 658 Benefit Applications helping people claim **£2,526,680** in unclaimed benefits. A significant increase from the previous year. The number of new clients and total client contacts also continues to grow.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Warm Homes Advisors

During **2024–25** we continued to deliver our Warm Homes Checks. Around 300 warm homes visits and equipment were supplied free of charge, funded through the Age UK Warm Homes programme.

Community Outreach and Engagement

The team delivers a range of projects and services designed to reduce isolation, increase inclusion, and increase strength and balance. This supports older people in Barnsley to live with independence and dignity. The focus is on both preventative work and direct support for those who are most disadvantaged.

- Social Inclusion Projects (North, North East, Central, South): Create opportunities for older people to connect socially, engage in community life, and build networks, reducing loneliness and exclusion.
- BOPPAA: By increasing provision of physical activity programmes that increase strength and balance, older people can live a healthier life with extended independence.
- Emergency Shopping Service: Provides essential support to older people who cannot access food by providing an essential food package. Ensuring dignity, and access to food and essentials.
- Regular Shopping Service: Gives choice to older people in Barnsley who cannot get their own shopping due to ill health or disability.

Day Services and Dementia Support

Our **Elizabeth Activity and Care Centre** is open every weekday from 9.00am to 2.30pm. It provides a service for older people who require additional support to socialise with others within their peer group and participate in meaningful activities., this may be due to physical or mental health issues, disabilities, the socially isolated and people living with dementia. The service also provides an opportunity for carers to have some respite time to themselves.

The service provides personal centred care for clients. This may involve assistance with personal care, mobility, communication specialist, diets, medication, and support to engage with activities in the centre.

The service has a varied activity programme offering a range of activities to stimulate both body and mind. It provides information regarding health and wellbeing to both the clients and those who care for them. The aim of the activities is to help maintain/improve clients physical and mental well-being; activities being adapted to meet everyone's needs.

As a service we also liaise between adult social care, health professions and care agencies to support the clients as required.

Our service is inclusive, and all aspects of the service are adapted to meet individuals needs as far as possible within the service. (Person centred care)

Well-being is a large part of the service, feedback from individual's reviews indicates positive comments from both clients and others involved in their care indicating a positive impact on their wellbeing and mental health. Independence is always encouraged whether it is with mobility or making decisions and choices.

Retail and Mobility Services

Our retail operations have continued to thrive despite challenging conditions nationally. We successfully operated two charity shops alongside the Access Barnsley mobility hire service, providing essential support to our community. Through modernising our retail operations and introducing themed events, we strengthened engagement and created a more vibrant shopping experience. As a result, revenue from sales has increased —bucking the national trend where many charity shops are struggling or even closing —demonstrating the resilience and effectiveness of our approach.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Volunteer Engagement

Volunteers remain at the heart of Age UK Barnsley's work, with around 80 individuals currently contributing their time and skills to enhance the lives of older people in our community. Our strategy focuses on building a strong, diverse, and engaged volunteer community by supporting and retaining existing volunteers through regular check-ins, training, and recognition, while recruiting new volunteers to reflect Barnsley's diversity. By embedding volunteers across all areas of the charity, we aim to grow capacity, strengthen services, and ensure safeguarding remains central to all activity. Recognising and celebrating their contributions is key to deepening our impact and sustaining a vibrant volunteer network.

Achievements and Performance

During the year we have worked to consolidate and improve our Charity. The new CEO (appointed in December 2024) has set out a clear, collaborative approach to leading Age UK Barnsley, with a strong emphasis on improving communication, operational efficiency, and staff engagement. Key priorities include introducing monthly staff updates and a Managers Forum to enhance transparency and reduce silos. Exploring ways to streamline and improve reporting and held an all-staff event in March to co-create priorities for 2025. The CEO is also addressing financial pressures through a comprehensive pay review and job evaluation, while reinforcing governance by ensuring timely regulatory filings. A commitment to regular one-to-ones and leadership development reflects a focus on building a cohesive, empowered workforce. Overall, the approach combines optimism with practical measures to strengthen resilience and deliver continuous improvement across the charity.

Quality Standards

Age UK Barnsley has **Age UK Charity Quality Standard (CQS)** and **Advice Quality Standard** recognition confirming our commitment to delivering excellence in governance, service provision, and client care.

Financial Review

The results for the year ended 31 March 2025 show a deficit of £152,447 (2024 surplus £499). The main reason for this deficit was the reduction in grant income and certain contracts coming to an end in the period.

The Charity has had to use reserves accumulated from previous years to fund this deficit, however at the end of the year, the company still had bank balances of £361,005 (2024 £478,566) and total reserves of £728,273.

A budget has been prepared for 2025-26 and despite additional costs being incurred with the increase in employers national insurance, this is forecasting an improved financial position. This is because action has been taken to obtain additional grant and contract income, and control over costs, which are now being monitored on a monthly basis.

The charity will endeavour and perform all its charitable activities despite the difficult trading conditions at the present time.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

Reserves are that part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. This excludes:

- Restricted funds (tied to a specific purpose)
- Designated funds (set aside by trustees for a specific purpose)
- Fixed assets and other non-liquid assets

Policy Aims

Specifically, Age UK Barnsley holds reserves for the following reasons:

Income Risk: to protect against a fall in income levels and protect expenditure until income recovers or adjustments can be made.

Cessation: so that liabilities can be discharged if the charity was to cease operating.

Working Capital: to provide working capital for service to be delivered and expenditure covered, if necessary, before income is received.

Opportunities: funding for new initiatives or ideas e.g. a pilot scheme to prove viability to a potential funder or investment in systems that will increase capacity in the future.

Adversity: to protect the charity against unplanned adverse events e.g. loss of key staff, reputational damage.

Target Level of Reserves

During the previous year the trustees allocated £200,000 to be held as designated reserves, for the purpose of delivering services when there is a gap in funding. None have been used this year with a balance carried forward of £200,000 into the next year.

The trustees have taken a risk-based approach and determined that an appropriate level of free reserves to be held is 3 months' worth of core operational expenditure. This is currently estimated at £190,000 based on:

- Known operating costs
- Funding volatility
- Strategic risks
- Cash flow cycles

The reserve target will be reviewed annually as part of the budget and planning cycle.

Major risks

The Board regularly reviews strategic and operational risks, including financial sustainability, safeguarding, and service continuity. Mitigation strategies are in place and monitored.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for the Future

Looking ahead, our priorities focus on strengthening impact, sustainability, and partnership working. We will continue to prioritise support for the most vulnerable older adults while exploring opportunities to extend services for those aged 50+. To secure long-term resilience, we aim to diversify income streams through contracts, grants, sponsorships, and trading. Operationally, we will continue to seek to make efficiency savings whilst investing in tools which will help us to improve data management and reporting and embed Teams as a core tool for internal communication. A key focus will also be working collaboratively with local organisations and partners to improve the customer service experience, ensuring that older people in Barnsley receive joined-up, high-quality support that meets their needs.

Structure, Governance and Management

The Charity was established in 2011 as a company limited by guarantee with charitable status. On 2 April 2012 it acquired the entire assets and undertakings of Age Concern Barnsley, a charity established as an unincorporated association in 1974. The governing document under which the charity operates is the Age UK England Standard Three constitution and the company memorandum and articles of association.

The charity is governed by a Board of Trustees who oversee strategic direction, compliance, and performance. The Board continued its commitment to diversity and inclusion, welcoming Ian North with financial expertise. We have also been supported by other new members bringing valuable policy, planning, and IT skills who will formally join the Board at the next AGM.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Frost - Treasurer

P Markham

P Watters - Chair

S Savage

(Resigned 30 September 2024)

N Shiggins

(Resigned 29 August 2024)

I North

(Appointed 1 June 2025)

Recruitment and appointment of trustees

Under the terms of the Memorandum and Articles of Association trustees may serve for a period of three years, following which they must be re-elected by the membership. Other than that, there is no limit to the length of time a person may serve as a trustee.

Organisational structure

Age UK Barnsley is a company limited by guarantee with charitable status, a registered Charity, a brand partner of Age UK and a member of the Age England Association.

Age UK Barnsley has a Board of Directors consisting of trustees, a Treasurer and a Chair. The trustees meet every three months and are responsible for the strategic direction, policy and effective governance of the charity. The Chair and Treasurer have remained in close contact with the Senior Management Team throughout the year.

A scheme of delegation is in place and the day to day responsibility for the running of the charity and the services it provides rest with the Chief Executive Officer.

AGE UK BARNSLEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Induction and training of trustees

New trustees receive a full induction into their role, the history, present operation and future plans of Age UK Barnsley and the relationship with Age UK.

Literature supplied and explained during the induction programme includes: the Charity Commission Guide – The Essential Trustee, the governing document, the annual review, a copy of the audited accounts, the strategic plan, the agreed income and expenditure budgets, staff list and organisational structure, sets of most recent minutes, contact details of fellow trustees, staff handbook and full set of policies and procedures and the volunteers handbook.

Trustees are encouraged to visit the charity's various operations to meet the staff and service users and gain a better understanding of the work of the charity.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....
R Frost - Treasurer
Trustee

Date:

AGE UK BARNSELEY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees (who are also directors of Age UK Barnsley for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

In so far as the trustees are aware:

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

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

AGE UK BARNSELEY

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE UK BARNSELEY

Opinion

We have audited the financial statements of Age UK Barnsley (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

AGE UK BARNSLEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF AGE UK BARNSLEY

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

AGE UK BARNSLEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF AGE UK BARNSLEY

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

AGE UK BARNSELEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF AGE UK BARNSELEY

Use of our report

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

Victoria Atkinson FCA (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified Accountant

52 St Johns Lane

Halifax

West Yorkshire

HX1 2BW

England

Date:

AGE UK BARNSLEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	118,849	77,569	196,418	158,508	176,633	335,141
<u>Charitable activities</u>							-
Social Inclusion	4	201,102	-	201,102	273,530	91	273,621
Health & Wellbeing	4	32,258	185,000	217,258	29,356	307,962	337,318
Day Care	4	162,993	-	162,993	135,747	-	135,747
Core	4	11,701	-	11,701	5,287	-	5,287
Information & Advice	4	248	8,388	8,636	112	28,800	28,912
Other	4	21,711	-	21,711	26,829	-	26,829
Other trading activities	5	255,685	-	255,685	272,787	-	272,787
Investments	6	12,357	-	12,357	28,120	-	28,120
Total income		816,904	270,957	1,087,861	930,276	513,486	1,443,762
Expenditure on:							
Raising funds	7	256,082	-	256,082	210,024	-	210,024
<u>Charitable activities</u>							
Social Inclusion	8	211,606	7,758	219,364	285,656	52,379	338,035
Sustainability	8	-	5,375	5,375	-	30,133	30,133
Health & Wellbeing	8	29,660	232,785	262,445	29,356	329,677	359,033
Day Care	8	142,850	-	142,850	103,479	-	103,479
Core	8	163,379	-	163,379	148,477	-	148,477
Information & Advice	8	44,851	101,526	146,377	39,570	131,101	170,671
Other	8	44,436	-	44,436	33,872	49,539	83,411
Total charitable expenditure		636,782	347,444	984,226	640,410	592,829	1,233,239
Total expenditure		892,864	347,444	1,240,308	850,434	592,829	1,443,263
Net income/(expenditure)		(75,960)	(76,487)	(152,447)	79,842	(79,343)	499
Transfers between funds		-	-	-	8,345	(8,345)	-
Net movement in funds	9	(75,960)	(76,487)	(152,447)	88,187	(87,688)	499
Reconciliation of funds:							
Fund balances at 1 April 2024		705,231	175,489	880,720	617,044	263,177	880,221
Fund balances at 31 March 2025		629,271	99,002	728,273	705,231	175,489	880,720

AGE UK BARNSELEY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AGE UK BARNSELEY

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		353,341		381,730
Investments	14		3		3
			<u>353,344</u>		<u>381,733</u>
Current assets					
Debtors	15	110,541		144,039	
Cash at bank and in hand		361,005		478,566	
		<u>471,546</u>		<u>622,605</u>	
Creditors: amounts falling due within one year	16	(96,617)		(123,618)	
Net current assets			<u>374,929</u>		<u>498,987</u>
Total assets less current liabilities			<u>728,273</u>		<u>880,720</u>
The funds of the charity					
Restricted income funds	18	99,002		175,489	
Unrestricted funds	19	629,271		705,231	
			<u>728,273</u>		<u>880,720</u>

The financial statements were approved by the trustees on

.....
R Frost - Treasurer
Trustee

Company registration number 07759461 (England and Wales)

AGE UK BARNSLEY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(129,230)		(316,753)
Investing activities					
Purchase of tangible fixed assets		(688)		(46,377)	
Investment income received		12,357		28,120	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) investing activities			11,669		(18,257)
Net cash generated from financing activities			-		-
			<u> </u>		<u> </u>
Net decrease in cash and cash equivalents			(117,561)		(335,010)
Cash and cash equivalents at beginning of year			478,566		813,576
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			361,005		478,566
			<u> </u>		<u> </u>

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Age UK Barnsley is a private company limited by guarantee incorporated in England and Wales. The registered office is Age UK Barnsley Resource Centre, 36a Queens Road, Barnsley, South Yorkshire, S71 1AR, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 or 37 or 10 years on cost
Equipment	4 years on cost
Shop fittings	4 years on cost
Computers	4 years on cost
Motor vehicles	4 years on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the charity holds a long-term interest and where the charity has significant influence. The charity considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

AGE UK BARNLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	42,046	4,761	46,807	42,359	9,401	51,760
Grants received	76,803	72,808	149,611	116,149	167,232	283,381
	<u>118,849</u>	<u>77,569</u>	<u>196,418</u>	<u>158,508</u>	<u>176,633</u>	<u>335,141</u>
Donations and gifts						
Donations	38,945	4,761	43,706	26,595	9,401	35,996
Gift Aid	3,101	-	3,101	15,764	-	15,764
	<u>42,046</u>	<u>4,761</u>	<u>46,807</u>	<u>42,359</u>	<u>9,401</u>	<u>51,760</u>
Grants receivable for core activities						
Age UK	27,348	-	27,348	34,216	58,600	92,816
APTCH	-	24,931	24,931	-	-	-
Barnsley CVS Trading	920	-	920	-	-	-
Barnsley MBC	500	-	500	1,650	-	1,650
Big Lottery (Mens in Sheds)	-	-	-	-	30,300	30,300
B & Q	-	-	-	8,400	-	8,400
Citizens Advice Barnsley	6,996	-	6,996	6,996	-	6,996
Energy Saving Trust	-	-	-	-	25,671	25,671
Eon	17,088	-	17,088	51,887	-	51,887
M Coote	15,000	-	15,000	13,000	-	13,000
More Money For You	-	37,677	37,677	-	-	-
National Lottery	-	-	-	-	32,661	32,661
Northern Power	-	-	-	-	20,000	20,000
SAKA	8,952	-	8,952	-	-	-
TALL	-	10,200	10,200	-	-	-
	<u>76,803</u>	<u>72,808</u>	<u>149,611</u>	<u>116,149</u>	<u>167,232</u>	<u>283,381</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Social Inclusion 2025 £	Health & Wellbeing 2025 £	Day Care 2025 £	Core 2025 £	Information & Advice 2025 £	Other 2025 £	Total 2025 £	Total 2024 £
Sale of goods	5,545	12,258	23,489	7,949	8,636	21,711	79,588	55,726
Services provided under contract	195,557	205,000	139,504	3,752	-	-	543,813	751,988
	<u>201,102</u>	<u>217,258</u>	<u>162,993</u>	<u>11,701</u>	<u>8,636</u>	<u>21,711</u>	<u>623,401</u>	<u>807,714</u>
Analysis by fund								
Unrestricted funds	201,102	32,258	162,993	11,701	248	21,711	1,167,214	470,861
Restricted funds	-	185,000	-	-	8,388	-	193,388	336,853
	<u>201,102</u>	<u>217,258</u>	<u>162,993</u>	<u>11,701</u>	<u>8,636</u>	<u>21,711</u>	<u>1,360,602</u>	<u>807,714</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

(Continued)

Previous year:

	Social Inclusion	Health & Wellbeing	Day Care	Core	Information & Advice	Other	Total
	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£
Sale of goods	91	9,356	22,988	2,528	112	20,651	55,726
Services provided under contract	273,530	327,962	112,759	2,759	28,800	6,178	751,988
	<u>273,621</u>	<u>337,318</u>	<u>135,747</u>	<u>5,287</u>	<u>28,912</u>	<u>26,829</u>	<u>807,714</u>

Analysis by fund

Unrestricted funds	273,530	29,356	135,747	5,287	112	26,829	470,861
Restricted funds	91	307,962	-	-	28,800	-	336,853
	<u>273,621</u>	<u>337,318</u>	<u>135,747</u>	<u>5,287</u>	<u>28,912</u>	<u>26,829</u>	<u>807,714</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	255,685	272,787

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	12,357	28,120

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staff costs	157,216	131,622
Depreciation and impairment	2,136	1,501
	159,352	133,123
Trading costs		
Operating charity shops	96,730	76,901
Total costs	256,082	210,024

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Social Inclusion	Sustainability	Health & Wellbeing	Day Care	Core	Information & Advice	Other	Total
	2025	2025	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	160,673	-	59,955	105,257	178,031	100,250	32,677	636,843
Depreciation and impairment	-	4,475	-	1,793	20,673	-	-	26,941
Premises costs	15,518	-	13,405	5,422	20,701	-	-	55,046
Office costs	19,865	-	47,634	25,058	(81,104)	34,936	4,264	50,653
Vehicle expenses	1,789	-	1,483	7,778	6,195	-	3,834	21,079
Cost of sales	21,519	900	139,968	(2,458)	4,433	11,191	3,661	179,214
Corporate expenses	-	-	-	-	14,450	-	-	14,450
	<u>219,364</u>	<u>5,375</u>	<u>262,445</u>	<u>142,850</u>	<u>163,379</u>	<u>146,377</u>	<u>44,436</u>	<u>984,226</u>
Analysis by fund								
Unrestricted funds	211,606	-	29,660	142,850	163,379	44,851	44,436	636,782
Restricted funds	7,758	5,375	232,785	-	-	101,526	-	347,444
	<u>219,364</u>	<u>5,375</u>	<u>262,445</u>	<u>142,850</u>	<u>163,379</u>	<u>146,377</u>	<u>44,436</u>	<u>984,226</u>

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

(Continued)

Previous year:	Social Inclusion	Sustainability	Health & Wellbeing	Day Care	Core	Information & Advice	Other	Total
	2024	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	266,134	2,539	179,371	98,142	79,743	133,259	26,328	785,516
Depreciation and impairment	-	-	-	2,347	19,669	-	-	22,016
Premises costs	12,977	-	26,938	(857)	17,279	4,303	600	61,240
Office costs	24,851	-	36,535	2,886	1,120	10,909	6,598	82,899
Vehicle expenses	618	-	3,159	480	9,241	-	2,701	16,199
Cost of sales	33,455	27,594	112,454	481	(10,634)	22,200	47,184	232,734
Corporate expenses	-	-	576	-	32,059	-	-	32,635
	<u>338,035</u>	<u>30,133</u>	<u>359,033</u>	<u>103,479</u>	<u>148,477</u>	<u>170,671</u>	<u>83,411</u>	<u>1,233,239</u>
Analysis by fund								
Unrestricted funds	285,656	-	29,356	103,479	148,477	39,570	33,872	640,410
Restricted funds	52,379	30,133	329,677	-	-	131,101	49,539	592,829
	<u>338,035</u>	<u>30,133</u>	<u>359,033</u>	<u>103,479</u>	<u>148,477</u>	<u>170,671</u>	<u>83,411</u>	<u>1,233,239</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	8,400	8,000
	Depreciation of owned tangible fixed assets	29,077	23,517
		<u> </u>	<u> </u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The charity pays for trustee's liability cover, totalling cover of £100,000, as part of the general insurance policy, the cost of the trustee cover is not separately identifiable from the total cost incurred in the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	46	52
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	733,930	840,646
Social security costs	42,961	51,343
Other pension costs	17,168	25,149
	<u> </u>	<u> </u>
	794,059	917,138
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	41,673	65,060
	<u> </u>	<u> </u>

Key management personnel comprises the trustees and the Chief Executive.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Freehold land and buildings	Equipment	Shop fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2024	437,530	60,880	87,020	44,235	32,884	662,549
Additions	-	-	-	688	-	688
	<u>437,530</u>	<u>60,880</u>	<u>87,020</u>	<u>44,923</u>	<u>32,884</u>	<u>663,237</u>
At 31 March 2025	437,530	60,880	87,020	44,923	32,884	663,237
	<u>437,530</u>	<u>60,880</u>	<u>87,020</u>	<u>44,923</u>	<u>32,884</u>	<u>663,237</u>
Depreciation and impairment						
At 1 April 2024	102,184	38,777	83,601	34,917	21,340	280,819
Depreciation charged in the year	11,791	5,586	1,710	5,098	4,892	29,077
	<u>113,975</u>	<u>44,363</u>	<u>85,311</u>	<u>40,015</u>	<u>26,232</u>	<u>309,896</u>
At 31 March 2025	113,975	44,363	85,311	40,015	26,232	309,896
	<u>113,975</u>	<u>44,363</u>	<u>85,311</u>	<u>40,015</u>	<u>26,232</u>	<u>309,896</u>
Carrying amount						
At 31 March 2025	323,555	16,517	1,709	4,908	6,652	353,341
	<u>323,555</u>	<u>16,517</u>	<u>1,709</u>	<u>4,908</u>	<u>6,652</u>	<u>353,341</u>
At 31 March 2024	335,346	22,103	3,419	9,318	11,544	381,730
	<u>335,346</u>	<u>22,103</u>	<u>3,419</u>	<u>9,318</u>	<u>11,544</u>	<u>381,730</u>

14 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	3
	<u>3</u>
Carrying amount	
At 31 March 2025	3
	<u>3</u>
At 31 March 2024	3
	<u>3</u>

Age UK Barnsley (Trading) Limited was dormant for the year ended 31 March 2025 and 31 March 2024 and has no assets and negative £3 reserves. Consolidated accounts are not prepared as the subsidiary has no assets or liabilities.

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in associates		3	3
		<u>3</u>	<u>3</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	13,342	44,908
Other debtors	84,047	86,743
Prepayments and accrued income	13,152	12,388
	<u>110,541</u>	<u>144,039</u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	7,027	12,096
Trade creditors	36,101	31,487
Other creditors	21,755	26,711
Accruals and deferred income	31,734	53,324
	<u>96,617</u>	<u>123,618</u>

17 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>17,168</u>	<u>25,149</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Retirement benefit schemes

(Continued)

Defined benefit scheme

The Charity is a participating employer in the Age UK Retirement Benefits Scheme which is a Defined Benefit Scheme. The Scheme closed to a future accrual on 30 November 2008. It is a multi-employer scheme as described by FRS 17 - Retirement Benefits.

The Scheme asset at 31 March 2025 of £24,000 is not recognised in these accounts, in line with FRS102, on the basis that the asset is not recoverable by reduced contributions or refunds in the plan.

Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2022. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method.

The principle assumptions used by the actuary in updating the latest valuation of the Fund for FRS 17 purposes were:

	31 March 2025 (%)	31 March 2024 (%)
Inflation - RPI	3.10	3.20
Inflation - CPI	2.30	2.40
Rate of general increase in salaries	N/A	N/A
RPI Inflation subject to min of 3% pa and a max 5% pa	3.65	3.70
RPI Inflation subject to maximum of 2.5% pa	2.00	2.05
Future increases in deferred pensions	2.30	2.40
Discount rate	5.80	4.90

Expected return on assets

The approximate split of assets for the Fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the Employer for the purposes of FRS 102.

The charity employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out within this note. The overall rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2022.

	31 March 2025		31 March 2024	
	(£000's)	(%)	(£000's)	(%)
Equities	17	9.7	26	14.5
Diversified growth fund	0	0	9	4.9
Infrastructure	25	14.5	24	13.4
Matching assets / bonds	121	69.9	115	63.7
Cash	10	5.9	7	3.5
Total	173	100.0	181	100.0

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Retirement benefit schemes

(Continued)

Reconciliation of funded status to Balance Sheet

	<u>31 March 2025</u>	<u>31 March 2024</u>
	<u>(£000's)</u>	<u>(£000's)</u>
Fair value of assets	173	181
Present value of funded defined benefit obligations	-149	-171
Funded status	24	10
Unrecognised asset due to uncertainty of recovery	-24	-10
Pension asset/(liability)	0	0
Present value of unfunded defined benefit obligations	0	0

Analysis of profit and loss charge

	<u>31 March 2025</u>	<u>31 March 2024</u>
	<u>(£000's)</u>	<u>(£000's)</u>
Operating cost:		
Current service cost	0	0
Administration expenses	1	1
Past service cost (incl. curtailments)	0	0
Settlement cost	0	0
Financing cost:		
Interest on net defined benefit liability/(asset)	0	0
Pension expense recognised in profit and loss	1	1

Changes to the present value of the defined benefit obligation during the accounting period

	<u>31 March 2025</u>	<u>31 March 2024</u>
	<u>(£000's)</u>	<u>(£000's)</u>
Opening defined benefit obligation (DBO)	171	170
Current service cost	0	0
Interest expense on DBO	9	8
Contributions by Scheme members	0	0
Actuarial (gains)/losses on Scheme liabilities	-22	1
Net benefits paid out	-9	-8
Past service cost (incl. curtailments)	0	0
Net increase in liabilities from disposals/acquisitions	0	0
Settlements	0	0
Closing defined benefit obligation	149	171

Changes to the fair value of Scheme assets during the accounting period

	<u>31 March 2025</u>	<u>31 March 2024</u>
	<u>(£000's)</u>	<u>(£000's)</u>
Opening fair value of Scheme assets	181	181
Interest income on Scheme assets	8	8
Gain/(loss) on Scheme assets	-13	-5
Contributions by the Employer	6	6
Contributions by Scheme members	0	0
Net benefits paid out	-8	-8
Administration costs incurred	-1	-1
Net increase in assets from disposals/acquisitions	0	0
Settlements	0	0
Closing fair value of Scheme assets	173	181

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
A Place to Call Home	-	24,931	(24,931)	-	-
Age Friendly	2,818	-	-	-	2,818
BOPPAA	110,729	185,216	(222,585)	-	73,359
Men in sheds	8,654	91	(7,759)	-	985
More Money for You	-	37,677	(37,677)	-	-
Northern Powergrid	19,240	-	(5,375)	-	13,866
Affordable shopping	34,049	12,843	(38,918)	-	7,974
Tall Project	-	10,200	(10,200)	-	-
	<u>175,490</u>	<u>270,957</u>	<u>(347,445)</u>	<u>-</u>	<u>99,002</u>

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Access Barnsley	1,088	-	(1,088)	-	-
Affordable shopping	34,049	32,178	(32,178)	-	34,049
Age Friendly	5,068	-	(2,250)	-	2,818
Age UK Cost of Living	-	40,000	(40,000)	-	-
Better Together South	7,891	-	(7,891)	-	-
BOPPAA	110,727	177,801	(177,799)	-	110,729
Clean & Tidy	13,184	-	(13,184)	-	-
Dementia Alliance	41,118	-	(41,118)	-	-
Digital Project	7,661	-	(7,661)	-	-
Energy Redress	3,703	25,671	(29,374)	-	-
Heart Health	7,443	-	(7,443)	-	-
Home from hospital	1	125,595	(125,595)	(1)	-
Just for you	12,035	-	(12,035)	-	-
MCST	-	4,567	(4,567)	-	-
Men in sheds	4,694	36,413	(32,453)	-	8,654
More Money for You	-	18,600	(18,600)	-	-
National Lottery Cost of Living	-	32,661	(32,661)	-	-
Northern Powergrid	-	20,000	(760)	-	19,240
Penpals project	2,769	-	-	(2,769)	-
Social group donation	5,575	-	-	(5,575)	-
Warm Homes	6,171	-	(6,171)	-	-
	<u>263,177</u>	<u>513,486</u>	<u>(592,828)</u>	<u>(8,345)</u>	<u>175,490</u>

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

The balances will be carried forward and used as follows:

Men in sheds – Big Lottery funding – the original grant was for 5 years, extended the project for a further 2 years. The funding is used to support men over 50. Funding provides workshop facilities, IT access, Art, crafts, exercise, and other activities developed in consultation with the members.

BOPPAA – (Barnsley Older Peoples Physical Activity Alliance) – This project provides funding from CCG/Public Health to work in partnership with a number of organisations and businesses to provide support to older people through Health & Wellbeing classes and physical exercise to prevent falls.

Age Friendly - BMBC funding restricted to providing Age Friendly training and services within the Borough.

Affordable Shopping - Funding to provide an affordable shopping service to the over 50's that otherwise struggle to reach cheaper shopping options through mobility/access issues

Northern Powergrid – Capital grant to allow the installation of a generator at the Charity's main office in Barnsley. This grant is being used to fund the depreciation of the generator and for some initial maintenance costs.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Services fund	200,000	-	-	-	200,000
General funds	505,231	816,904	(892,864)	-	429,271
	<u>705,231</u>	<u>816,904</u>	<u>(892,864)</u>	<u>-</u>	<u>629,271</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Services fund	-	-	-	200,000	200,000
General funds	617,044	930,276	(850,434)	(191,655)	505,231
	<u>617,044</u>	<u>930,276</u>	<u>(850,434)</u>	<u>8,345</u>	<u>705,231</u>

Services fund - This is set aside to allow continuation of key services, in the short term, where funding has ceased until such time as new funding can be identified.

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	353,341	-	353,341
Investments	3	-	3
Current assets/(liabilities)	275,927	99,002	374,929
	<u>629,271</u>	<u>99,002</u>	<u>728,273</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	381,730	-	381,730
Investments	3	-	3
Current assets/(liabilities)	323,498	175,489	498,987
	<u>705,231</u>	<u>175,489</u>	<u>880,720</u>

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	9,414	31,914
Between two and five years	478	1,914
	<u>9,892</u>	<u>33,828</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Ultimate controlling party

The Charity is under the control of the board of trustees.

24 Post balance sheet event - Contingent asset

Age UK Barnsley have been notified in the year that they are to receive a significant legacy. This has not been included in the financial accounts for the year ended 31 March 2025, as the amount of the legacy cannot be measured reliably.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25	Cash absorbed by operations	2025	2024
		£	£
	(Deficit)/surplus for the year	(152,447)	499
	Adjustments for:		
	Investment income recognised in statement of financial activities	(12,357)	(28,120)
	Depreciation and impairment of tangible fixed assets	29,077	23,517
	Movements in working capital:		
	(Increase)/decrease in stocks	-	3,752
	Decrease/(increase) in debtors	33,498	(93,355)
	(Decrease) in creditors	(27,001)	(223,046)
		<u> </u>	<u> </u>
	Cash absorbed by operations	(129,230)	(316,753)
		<u> </u>	<u> </u>
26	Analysis of changes in net funds		
	The charity had no material debt during the year.		

Accounts

Charity registration number 1144123 (England and Wales)

Company registration number 07759461

AGE UK BARNLEY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

AGE UK BARNSLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Frost - Treasurer P Markham P Watters - Chair	
Senior Management	C Witherington - Chief Executive Officer D J Bunn - Chief Executive Officer	(Appointed 2 December 2024) (Resigned 31 March 2024)
Charity number	1144123	
Company number	07759461	
Registered office	Age UK Barnsley Resource Centre 36a Queens Road Barnsley South Yorkshire England S71 1AR	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
Bankers	Virgin Money 1A Peel Square Barnsley S70 2PL	
Solicitors	Newman & Bond The Old Grammar School 35 Church Street Barnsley S70 2AP	

AGE UK BARNLEY

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AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Age UK Barnsley aims to promote the wellbeing, independence, dignity, choice and inclusion of older people in and around Barnsley, in particular those who are disadvantaged through ill-health, disability, poverty or social exclusion.

The objects of the charity, as set out in the Articles of Association, and to which it is specifically restricted are to promote the following purposes for the benefit of the publish and/or older people in and around the Metropolitan Borough of Barnsley, South Yorkshire ("the area of benefit"):

- 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 reasons of ill health, disability, financial hardship, social exclusion or other disadvantage; and
- Such other charitable purposes for the benefit of older people at the Trustees may from time to time decide

The outcome of this being the promotion of the well-being of older people.

The next section will show briefly how the different services have fared during the last year.

Shops- Town Centre, Cudworth and Wombwell.

Our shops should raise much needed funds that support us to provide services and to fund our infrastructure. All health and safety requirements within our shop premises were maintained and up to date and continue to do so. Age UK Barnsley expressed sadness at the closure of their Wombwell shop in January 2024 due to several factors making it unsustainable. Rising rent and utility costs, coupled with reduced footfall in the area, made it increasingly challenging to maintain operations. We appreciated the support from the community, volunteers and staff, offering alternative locations to continue with their role at Age UK Barnsley.

Access Barnsley has been open to enable people to collect mobility scooters and wheelchairs.

Our Eldon Street shop has played a crucial role in supporting our two other locations, Cudworth and Wombwell. In the first two quarters of 2023, we experienced a decline in donations across all three shops. However, since the hiring of our income generation manager in October 23, we have seen a significant increase in donations. This has allowed the Eldon Street shop to distribute excess stock to other locations. While this effort wasn't enough to sustain our Wombwell store, it has contributed to the thriving success of our Cudworth shop.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Information & Advice Service

The Information and Advice Service (I&A) is an accredited service holding both the Age UK Information and Advice Quality Standard and the National Advice Quality Standard. This year, the service continued to encourage appointments by telephone or online to try and meet the increased demand. However, visits to people at home have been provided wherever necessary and the service has seen an increase to these home visits.

In the last year, the Information and Advice Service has been delivered by a part-time Manager, a part-time Deputy Manager was also appointed in March 2023, three part time Advice Officers, a part-time trainee Advisor and two volunteers. This service is free to those people that use it, demand has fluctuated but there has been a steady increase towards the end of the financial year which is continuing into 2024 - 2025.

Warm Homes Advisors

During 2023-24 we continued to deliver our Warm Homes Checks (Sept 23 - March 24). A total of 259 warm homes visits and equipment were supplied free of charge, funded through either the Age UK Warm Homes programme 165 and a further 94 were funded through the Household Support Grant from BMBC. This is a popular service and has supported these households to make better use of their heating systems as well as fitting items of insulation equipment to prevent draughts and reduce heat loss.

Benefit gains of £1,900,000 were made for older people in Barnsley

Total Estimated benefit gains for 23/24 were £1,900,000 compared to £1,226,380 for 22/23 a 54% increase. We have advised and worked with 2269 clients during 23/24 (5423 client contacts) a 6 % increase on 22/23 figure of 2140 clients. Year on year we have seen a significant increase in I & A service demand due to the continuing cost of living crisis. Although we do try and promote telephone appointments for benefit work wherever possible, we are seeing an increase in demand for home visits, which impacts on our waiting list for appointments. Telephone appointments are encouraged wherever possible as this allows us to assist more clients and at a quicker pace.

Handyperson & Gardening Services

In March 2023 we also developed a charged for service for gardening and handyperson duties. The board restricted a notional £10,000 for 2023/24 to ensure the success of this new development which was a result of the number of enquiries for support we were receiving from older people unable to secure a provider for small garden jobs that was reliable and reasonably priced.

Funding for these services is consistently challenging to find and nearly always a short-term offer.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Elizabeth Activity Centre

The Centre offers a day care service aimed primarily at older people who have a 'critical or substantial' level of need. The aim of the centre is to improve quality of life, reduce isolation, promote wellbeing and offer respite to carers.

Clients can be funded fully or partly by Adult Social care or be self-funded (private clients). During this period the Centre received an average of 11 clients daily and was staffed by full time centre manager, part time deputy manager 1 full-time carer and 1 part-time carer.

The centre, after the refurbishment had a relaunch at the end of April 2023. Improvements to the car park/bus drop off area were completed. A decked outdoor area with seating and gardening opportunities was completed in September 2023.

In February 2024 the centre supported Maintenance Cognitive Stimulation Therapy Sessions (24 week programme), which was followed up sessions by Barnsley Memory Service.

Social Inclusion Services – Community Provision

Age UK Barnsley have been delivering Community based Social Inclusion Services in the North, North East, Penistone, Central and South Areas of Barnsley.

These 5 Projects all operate on an individual basis providing area specific support that includes one to one support, groups and activities, events and community development in each local area.

We want to thank the Area Councils for commissioning these services that make such a difference in the lives of older people in their communities. They have given us the flexibility to support older people in a changing environment. The Area Teams have been incredibly supportive right across the year again.

We are also extremely grateful to all the local businesses that have provided us with goods and in-kind services that have enabled us to achieve so much over this year.

Affordable Shopping

Age UK Barnsley's affordable shopping service continues to run using some additional funding to support the service.

The service consists of three separate elements to ensure that the service meets individual needs and is not a one size fits all solution.

- We call/visit for a shopping list and do the shopping, which is then delivered to the home and, where needed, put away in people cupboards.
- Collect an individual and take them shopping to one venue of their choice for up to an hour each time and support them home with their purchases.
- Support an individual to shop on-line, working with them to overcome the challenges and fears of digital inclusion until they feel ready to access these services on their own.

This service is an extremely valued service that has more than doubled its clients in the last year. Age UK Barnsley hope to secure additional funding to ensure this service continues.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Barnsley Older Peoples Physical Activity Alliance (BOPPAA)

Following Age UK Barnsley's delivery of the Barnsley Older People Physical Activity Alliance (BOPPAA) pilot project from October 2021, in December 2023 Barnsley Council's cabinet members approved plans to contract a provider to continue growing the Alliance over the next three years to build on the success of the BOPPAA pilot project.

Following a Barnsley Council procurement process which took place over January and February 2024, in March Age UK Barnsley was pleased to announce that the charity will continue to lead the BOPPAA over the next three years. Age UK Barnsley wishes to thank all our valued partners across the BOPPAA for the part they played in the delivery of the BOPPAA pilot project and looks forward to continuing to work with partners throughout the next phase of delivery of the BOPPAA.

Age UK Barnsley will continue to lead the 70+ NHS, private, public and third sector organisations involved in the BOPPAA in their collaborative efforts to increase the provision of physical activity programmes that will improve the strength and balance of older people (50+) across Barnsley over the next three years.

Maintenance Cognitive Stimulation Therapy (MCST)

Age UK Barnsley have delivered two 24 week sessions of MCST to two cohorts of people experiencing low level memory problems. One in Penistone and one in Central Barnsley. These have been linked through the Dementia and Me group and funding has been located to provide a further group session in the South area for 2023 – 2024.

This activity has had really positive outcomes for those attending in terms of wellbeing and mental health just from the social and fun of the activities involved. There are proven additional benefits in preventing cognitive abilities.

Volunteering

Over the year we have had 147 active formal volunteers that gave their time to support all the activities of Age UK Barnsley. In addition, many more people have been micro-volunteers, i.e. informal volunteers who offer their time and skills on an ad hoc basis. We celebrated Volunteers Week in 2023 by holding a celebration event at our Elizabeth Activity Centre, providing lunch and awards.

Age UK Barnsley would not be able to function without the commitment and hard work of its volunteers. Whatever role our volunteers take on whether it is directly in services or in the shops that fund the services, they are making a massive difference in the lives of older people in the Barnsley area.

During this year the charity has continued to deliver its mission primarily through provision of its key services for older people and involvement in new projects.

Financial review

The results for the year ended 31 March 2024 show a surplus of £499 (2023 £106,750), after utilisation of restricted income which was received in prior year of £110,889.

Age UK Barnsley has been successful in obtaining income for various new projects, with incoming resources for this financial year being £1,443,762 (2023: £1,385,460).

The balance sheet at 31 March 2024 has liquid funds of £478,566 held in cash and bank balances and net assets of £880,720, of which £705,231 is held as unrestricted funds. During the financial year the Trustees took the decision to place an element of its cash reserves in a cash management system. This allows reserves to be held on short term deposits managing the best possible return.

During the year the Trustees have chosen to create a designated 'services' fund, out of unrestricted reserves, of £200,000. This fund has been created to protect services in the event of a temporary fall in income that would support the running costs of delivering such services whilst alternative funding arrangements were identified.

AGE UK BARNSLEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

It is the policy of the charity to maintain free reserves at a level which at least equates to approximately three months unrestricted expenditure currently estimated to be £190,000. Free reserves are defined as total unrestricted funds less those attributable to fixed assets and any specifically designated for a particular purpose by the trustees. This is to provide a contingency fund for exceptional or unexpected expenditure, provide working capital for cash flow purposes, and provide funds for investment and development in priority areas for Age UK Barnsley.

Free reserves for the year amounted to £123,498 (2023: £258,171).

Major risks

The Board of Trustees identifies and regularly reviews major risks to which the charity is exposed and ensures that systems are in place to mitigate and manage such risks.

The organisation has CHAS (Contractors Health and Safety) accreditation and has completed risk assessments in all key areas, including fire safety, health and safety, food hygiene and infection control. Risk assessments are carried out for all activities and services for older people, and all services staff receive training in safeguarding.

Where risks have been identified, action has been taken to minimise them. Comprehensive insurance cover has been taken out for all areas of activity which is reviewed annually.

We still maintain the Age UK Charity Quality Standard which is independently assessed by SGS. In addition we hold the Age UK Information and Advice Quality Standard and the National Advice Quality Standard.

Like many local charities, the main risks facing Age UK Barnsley relate to the potential for not achieving income targets, either through loss of contracts or a reduction in grants.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

The Past and the Future

The past year has seen a number of changes at Age UK Barnsley with a new management team and restructure that allows for succession planning, greater staff and volunteer care and support and many new projects, initiatives and services.

We have become even more innovative in delivering services throughout changing regulations and individual and community needs.

We have learnt that Barnsley has many extremely generous and helpful businesses, agencies and people who were supporting us through donations of goods, money, and time.

We know that we have an amazing team of staff and volunteers that is absolutely committed to supporting Barnsley's older people.

Our reputation as a 'can do, will do' organisation is going from strength to strength and our challenge now is to ensure that as an organisation we can maintain the structure, professionalism, up to date and fit for purpose policies & procedures, a qualified and trained team of staff supported and rewarded for the work that they do.

Structure, governance and management

The Charity was established in 2011 as a company limited by guarantee with charitable status. On 2 April 2012 it acquired the entire assets and undertakings of Age Concern Barnsley, a charity established as an unincorporated association in 1974. The governing document under which the charity operates is the Age UK England Standard Three constitution and the company memorandum and articles of association.

Age UK Barnsley is a Brand Partner of Age UK however it remains an independent autonomous local charity.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Frost - Treasurer

P Markham

P Watters - Chair

S Savage

N Shiggins

(Resigned 30 September 2024)

(Appointed 25 July 2023 and resigned 29 September 2024)

Recruitment and appointment of trustees

Under the terms of the Memorandum and Articles of Association trustees may serve for a period of three years, following which they must be re-elected by the membership. Other than that, there is no limit to the length of time a person may serve as a trustee. The chair of the charity, however, is limited to a maximum of two terms of three years.

Due to the nature of its work and a commitment to the central involvement of older people in all its activities the charity welcomes the substantial involvement of older people in this, the policy and decision-making body of the charity.

As vacancies arise on the Board of Trustees the charity endeavours to attract nominations to replace the resulting lost areas of expertise and, where appropriate, accommodate newly identified important areas of knowledge and/or experience absent from the team.

One permanent advisor sat on the Board throughout the year. Section 23.3 of the Articles of Association awards that the Board may appoint persons to fill any casual vacancies for Honorary Officers which occur during the year, such appointments to terminate at the conclusion of the Annual General Meeting next following.

Organisational structure

Age UK Barnsley is a company limited by guarantee with charitable status, a registered Charity, a brand partner of Age UK and a member of the Age England Association.

Age UK Barnsley has a Board of Directors consisting of trustees, a Treasurer and a Chair. The trustees meet every three months and are responsible for the strategic direction, policy and effective governance of the charity. The Chair and Treasurer have remained in close contact with the Senior Management Team throughout the year.

A scheme of delegation is in place and the day to day responsibility for the running of the charity and the services it provides rest with the Chief Executive Officer.

Induction and training of trustees

New trustees receive a full induction into their role, the history, present operation and future plans of Age UK Barnsley and the relationship with Age UK.

Literature supplied and explained during the induction programme includes: the Charity Commission Guide – The Essential Trustee, the governing document, the annual review, a copy of the audited accounts, the strategic plan, the agreed income and expenditure budgets, staff list and organisational structure, sets of most recent minutes, contact details of fellow trustees, staff handbook and full set of policies and procedures and the volunteers handbook.

Trustees are encouraged to visit the charity's various operations to meet the staff and service users and gain a better understanding of the work of the charity.

AGE UK BARNSELEY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees (who are also directors of Age UK Barnsley for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

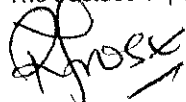
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

In so far as the trustees are aware:

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

The trustees consider they have complied with Charities Act 2011 having due regard to the public benefit guidance published by the Charities Commission.

The trustees' report was approved by the Board of Trustees.



R Frost - Treasurer
Trustee

17 December 2024

AGE UK BARNSLEY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF AGE UK BARNSLEY

Opinion

We have audited the financial statements of Age UK Barnsley (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
 - sufficient accounting records have not been kept; or
 - the financial statements are not in agreement with the accounting records; or
 - we have not received all the information and explanations we require for our audit.
-

AGE UK BARNSELEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AGE UK BARNSELEY

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

AGE UK BARNESLEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AGE UK BARNESLEY

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of Irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

AGE UK BARNLEY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AGE UK BARNLEY

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified Accountant

52 St Johns Lane

Halifax

West Yorkshire

HX1 2BW

England

Date: 18 December 2024

BK Plus Audit Limited

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

AGE UK BARNSELEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	158,508	176,633	335,141	78,978	162,415	241,393
<u>Charitable activities</u>							-
Social Inclusion	4	273,530	91	273,621	4,080	241,315	245,395
Sustainability	4	-	-	-	-	15,831	15,831
Health & Wellbeing	4	29,356	307,962	337,318	-	408,030	408,030
Day Care	4	135,747	-	135,747	112,015	-	112,015
Core	4	5,287	-	5,287	18,376	-	18,376
Information & Advice	4	112	28,800	28,912	-	40,482	40,482
Other	4	26,829	-	26,829	-	27,277	27,277
Other trading activities	5	272,787	-	272,787	265,614	-	265,614
Investments	6	28,120	-	28,120	11,047	-	11,047
Total income		<u>930,276</u>	<u>513,486</u>	<u>1,443,762</u>	<u>490,110</u>	<u>895,350</u>	<u>1,385,460</u>
Expenditure on:							
Raising funds	7	210,024	-	210,024	208,382	-	208,382
<u>Charitable activities</u>							
Social Inclusion	8	285,656	52,379	338,035	-	349,493	349,493
Sustainability	8	-	30,133	30,133	-	64,741	64,741
Health & Wellbeing	8	29,356	329,677	359,033	-	356,888	356,888
Day Care	8	103,479	-	103,479	75,474	-	75,474
Core	8	148,477	-	148,477	75,514	19,379	94,893
Information & Advice	8	39,570	131,101	170,671	35,893	43,957	79,850
Other	8	33,872	49,539	83,411	-	48,989	48,989
Total charitable expenditure		<u>640,410</u>	<u>592,829</u>	<u>1,233,239</u>	<u>186,881</u>	<u>883,447</u>	<u>1,070,328</u>
Total expenditure		<u>850,434</u>	<u>592,829</u>	<u>1,443,263</u>	<u>395,263</u>	<u>883,447</u>	<u>1,278,710</u>
Net income/(expenditure)		<u>79,842</u>	<u>(79,343)</u>	<u>499</u>	<u>94,847</u>	<u>11,903</u>	<u>106,750</u>
Transfers between funds		8,345	(8,345)	-	-	-	-
Net movement in funds		<u>88,187</u>	<u>(87,688)</u>	<u>499</u>	<u>94,847</u>	<u>11,903</u>	<u>106,750</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		617,044	263,177	880,221	522,197	251,274	773,471
Fund balances at 31 March 2024		<u>705,231</u>	<u>175,489</u>	<u>880,720</u>	<u>617,044</u>	<u>263,177</u>	<u>880,221</u>

AGE UK BARNLEY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AGE UK BARNSELEY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		381,730		358,870
Investments	13		3		3
			<u>381,733</u>		<u>358,873</u>
Current assets					
Stocks	14	-		3,752	
Debtors	15	144,039		50,684	
Cash at bank and in hand		478,566		813,576	
		<u>622,605</u>		<u>868,012</u>	
Creditors: amounts falling due within one year	16	(123,618)		(346,664)	
Net current assets			<u>498,987</u>		<u>521,348</u>
Total assets less current liabilities			<u>880,720</u>		<u>880,221</u>
The funds of the charity					
Restricted income funds	18		175,489		263,177
Unrestricted funds	19		705,231		617,044
			<u>880,720</u>		<u>880,221</u>

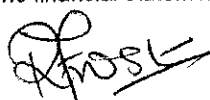
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 17 December 2024


R Frost - Treasurer
Trustee

Company registration number 07759461 (England and Wales)

AGE UK BARNSELEY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(316,753)		306,448
Investing activities					
Purchase of tangible fixed assets		(46,377)		(54,470)	
Investment income received		28,120		11,047	
Net cash used in investing activities			(18,257)		(43,423)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(335,010)		263,025
Cash and cash equivalents at beginning of year			813,576		550,551
Cash and cash equivalents at end of year			478,566		813,576

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Age UK Barnsley is a private company limited by guarantee incorporated in England and Wales. The registered office is Age UK Barnsley Resource Centre, 36a Queens Road, Barnsley, South Yorkshire, S71 1AR, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 or 37 or 10 years on cost
Equipment	4 years on cost
Shop fittings	4 years on cost
Computers	4 years on cost
Motor vehicles	4 years on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the charity holds a long-term interest and where the charity has significant influence. The charity considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

AGE UK BARNLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	42,359	9,401	51,760	44,286	8,031	52,317
Grants received	116,149	167,232	283,381	34,692	154,384	189,076
	<u>158,508</u>	<u>176,633</u>	<u>335,141</u>	<u>78,978</u>	<u>162,415</u>	<u>241,393</u>
Donations and gifts						
Donations	26,595	9,401	35,996	38,963	3,046	42,009
Legacies	-	-	-	-	4,985	4,985
Gift Aid	15,764	-	15,764	5,323	-	5,323
	<u>42,359</u>	<u>9,401</u>	<u>51,760</u>	<u>44,286</u>	<u>8,031</u>	<u>52,317</u>
Grants receivable for core activities						
Age UK	34,216	58,600	92,816	12,750	31,504	44,254
Barnsley MBC	1,650	-	1,650	-	72,748	72,748
Big Lottery (Mens in Sheds)	-	30,300	30,300	-	-	-
B & Q	8,400	-	8,400	-	-	-
Citizens Advice Barnsley	6,996	-	6,996	6,996	-	6,996
Energy Saving Trust	-	25,671	25,671	-	48,870	48,870
Eon	51,887	-	51,887	1,876	-	1,876
IPC	-	-	-	2,070	-	2,070
M Coote	13,000	-	13,000	11,000	-	11,000
National Lottery	-	32,661	32,661	-	-	-
Northern Power	-	20,000	20,000	-	-	-
Others	-	-	-	-	1,262	1,262
	<u>116,149</u>	<u>167,232</u>	<u>283,381</u>	<u>34,692</u>	<u>154,384</u>	<u>189,076</u>

AGE UK BARNESLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4	Income from charitable activities	Social Inclusion 2024 £	Health & Wellbeing 2024 £	Day Care 2024 £	Core Information & Advice 2024 £	Other 2024 £	Total 2024 £	Total 2023 £
	Sale of goods	91	9,356	22,988	2,528	20,651	55,726	60,769
	Services provided under contract	273,530	327,962	112,759	2,759	6,178	751,988	806,637
		<u>273,621</u>	<u>337,318</u>	<u>135,747</u>	<u>5,287</u>	<u>26,829</u>	<u>807,714</u>	<u>867,406</u>
	Analysis by fund							
	Unrestricted funds	273,530	29,356	135,747	5,287	26,829	1,559,702	134,471
	Restricted funds	91	307,962	-	-	-	336,853	732,935
		<u>273,621</u>	<u>337,318</u>	<u>135,747</u>	<u>5,287</u>	<u>26,829</u>	<u>1,896,555</u>	<u>867,406</u>

AGE UK BARNESLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities														(Continued)	
Previous year:		Social Sustainability		Health & Wellbeing		Day Care		Core Information & Advice		Other		Total			
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023		
	£	£	£	£	£	£	£	£	£	£	£	£	£		
Sale of goods Services provided under contract	(3,661)	15,831	(1,425)	41,648	8,376	-	-	-	-	-	-	60,769			
	249,056	-	409,455	70,367	10,000	40,482	27,277	806,637							
	<u>245,395</u>	<u>15,831</u>	<u>408,030</u>	<u>112,015</u>	<u>18,376</u>	<u>40,482</u>	<u>27,277</u>	<u>867,406</u>							
Analysis by fund Unrestricted funds Restricted funds	4,080	-	-	112,015	18,376	-	-	-	-	-	-	134,471			
	241,315	15,831	408,030	-	-	40,482	27,277	732,935							
	<u>245,395</u>	<u>15,831</u>	<u>408,030</u>	<u>112,015</u>	<u>18,376</u>	<u>40,482</u>	<u>27,277</u>	<u>867,406</u>							

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	<u>272,787</u>	<u>265,614</u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>28,120</u>	<u>11,047</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staff costs	<u>131,622</u>	<u>126,587</u>
Trading costs		
Operating charity shops	<u>78,402</u>	<u>81,795</u>
Total costs	<u>210,024</u>	<u>208,382</u>

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Social Inclusion	Sustainability	Health & Wellbeing	Day Care	Core Information & Advice	Other	Total
	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£
Direct costs							
Staff costs	266,134	2,539	179,371	98,142	79,743	26,328	785,516
Depreciation and impairment	-	-	-	2,347	19,669	-	22,016
Premises costs	12,977	-	26,938	(857)	17,279	600	61,240
Office costs	24,851	-	36,535	2,886	1,120	6,598	82,899
Vehicle expenses	618	-	3,159	480	9,241	2,701	16,199
Cost of sales	33,455	27,594	112,454	481	(10,634)	47,184	232,734
Corporate expenses	-	-	576	-	32,059	-	32,635
	<u>338,035</u>	<u>30,133</u>	<u>359,033</u>	<u>103,479</u>	<u>148,477</u>	<u>83,411</u>	<u>1,233,239</u>
Analysis by fund							
Unrestricted funds	285,656	-	29,356	103,479	148,477	33,872	640,410
Restricted funds	<u>52,379</u>	<u>30,133</u>	<u>329,677</u>	<u>-</u>	<u>-</u>	<u>49,539</u>	<u>592,829</u>
	<u>338,035</u>	<u>30,133</u>	<u>359,033</u>	<u>103,479</u>	<u>148,477</u>	<u>83,411</u>	<u>1,233,239</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities													(Continued)	
Previous year:		Social Sustainability		Health & Wellbeing		Day Care		Core Information & Advice		Other		Total		
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	
	£	£	£	£	£	£	£	£	£	£	£	£	£	
Direct costs														
Staff costs	242,295	28,216	216,906	57,986	(4,792)	56,228	17,068	613,907						
Depreciation and impairment	315	-	4,085	1,598	30,943	-	2,493	39,434						
Premises costs	17,285	-	16,869	221	2,986	452	169	37,982						
Office costs	4,077	-	20,891	520	32,535	864	5,642	64,529						
Vehicle expenses	4,930	56	6,326	6,122	(2,256)	2,591	307	18,076						
Cost of sales	63,281	36,469	88,424	8,546	10,005	19,895	22,681	249,301						
Corporate expenses	17,310	-	3,387	481	25,472	(180)	629	47,099						
	<u>349,493</u>	<u>64,741</u>	<u>356,888</u>	<u>75,474</u>	<u>94,893</u>	<u>79,850</u>	<u>48,989</u>	<u>1,070,328</u>						
Analysis by fund														
Unrestricted funds	-	-	-	75,474	75,514	35,893	-	186,881						
Restricted funds	<u>349,493</u>	<u>64,741</u>	<u>356,888</u>	-	19,379	43,957	48,989	883,447						
	<u>349,493</u>	<u>64,741</u>	<u>356,888</u>	<u>75,474</u>	<u>94,893</u>	<u>79,850</u>	<u>48,989</u>	<u>1,070,328</u>						

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The charity pays for trustee's liability cover, totalling cover of £100,000, as part of the general insurance policy, the cost of the trustee cover is not separately identifiable from the total cost incurred in the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	52	40
Employment costs	2024 £	2023 £
Wages and salaries	840,646	687,396
Social security costs	51,343	33,945
Other pension costs	25,149	19,153
	917,138	740,494

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	65,060	56,225

Key management personnel comprises the trustees and the Chief Executive.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Freehold land and buildings £	Equipment £	Shop fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 April 2023	419,995	38,538	87,020	44,235	26,384	616,172
Additions	17,535	22,342	-	-	6,500	46,377
At 31 March 2024	437,530	60,880	87,020	44,235	32,884	662,549
Depreciation and impairment						
At 1 April 2023	91,008	38,538	81,891	29,282	16,583	257,302
Depreciation charged in the year	11,176	239	1,710	5,635	4,757	23,517
At 31 March 2024	102,184	38,777	83,601	34,917	21,340	280,819
Carrying amount						
At 31 March 2024	335,346	22,103	3,419	9,318	11,544	381,730
At 31 March 2023	328,987	-	5,129	14,953	9,801	358,870

13 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 April 2023 & 31 March 2024	3
Carrying amount	
At 31 March 2024	3
At 31 March 2023	3

Age UK Barnsley (Trading) Limited was dormant for the year ended 31 March 2024 and 31 March 2023 and has no assets and negative £3 reserves. Consolidated accounts are not prepared as the subsidiary has no assets or liabilities.

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in associates		3	3

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	-	3,752

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	44,908	-
Other debtors	86,743	47,717
Prepayments and accrued income	12,388	2,967
	144,039	50,684

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	12,096	10,080
Trade creditors	31,487	9,794
Other creditors	26,711	7,488
Accruals and deferred income	53,324	319,302
	123,618	346,664

17 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	25,149	19,153

AGE UK BARNLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

(Continued)

Defined benefit scheme

The Charity is a participating employer in the Age UK Retirement Benefits Scheme which is a Defined Benefit Scheme. The Scheme closed to a future accrual on 30 November 2008. It is a multi-employer scheme as described by FRS 17 - Retirement Benefits.

The Scheme asset at 31 March 2024 of £10,000 is not recognised in these accounts, in line with FRS102, on the basis that the asset is not recoverable by reduced contributions or refunds in the plan. Using this valuation, there is a deficit for the Scheme in total. With effect from 1 July 2011 all employers have committed to a Deficit Recovery Plan with the aim being for each employer to repay their share of the Scheme funding deficit over a period of 10 years and 9 months. The charity is liable to pay £6,036 per annum up to 31 July 2026, then payments are reduced to £1,020 for the following two years.

Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2022. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method.

The principle assumptions used by the actuary in updating the latest valuation of the Fund for FRS 17 purposes were:

	31 March 2024 (%)	31 March 2023 (%)
Inflation - RPI	3.20	3.25
Inflation - CPI	2.40	2.45
Rate of general increase in salaries	N/A	N/A
RPI Inflation subject to min of 3% pa and a max 5% pa	3.70	3.70
RPI Inflation subject to maximum of 2.5% pa	2.05	2.10
Pension increases	-	-
Discount rate	4.90	4.85

Expected return on assets

The approximate split of assets for the Fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the Employer for the purposes of FRS 102.

The charity employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out within this note. The overall rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2022.

	31 March 2024		31 March 2023	
	(£000's)	(%)	(£000's)	(%)
Equities	26	14.5	16	9.1
Diversified growth fund	9	4.9	9	4.8
Infrastructure	24	13.4	24	13.0
Matching assets / bonds	115	63.7	127	70.2
Cash	7	3.5	5	2.9
Total	181	100.0	181	100.0

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

(Continued)

Reconciliation of funded status to Balance Sheet

	<u>31 March 2024</u>	<u>31 March 2023</u>
	<u>(£000's)</u>	<u>(£000's)</u>
Fair value of assets	181	181
Present value of funded defined benefit obligations	(171)	(170)
Funded status	10	11
Unrecognised asset due to uncertainty of recovery	(10)	(11)
Pension asset/(liability)	0	0
Present value of unfunded defined benefit obligations	0	0

Analysis of profit and loss charge

	<u>31 March 2024</u>	<u>31 March 2023</u>
	<u>(£000's)</u>	<u>(£000's)</u>
Operating cost:		
Current service cost	0	0
Administration expenses	1	1
Past service cost (incl. curtailments)	0	0
Settlement cost	0	0
Financing cost:		
Interest on net defined benefit liability/(asset)	0	0
Pension expense recognised in profit and loss	1	1

Changes to the present value of the defined benefit obligation during the accounting period

	<u>31 March 2024</u>	<u>31 March 2023</u>
	<u>(£000's)</u>	<u>(£000's)</u>
Opening defined benefit obligation (DBO)	170	235
Current service cost	0	0
Interest expense on DBO	8	6
Contributions by Scheme members	0	0
Actuarial (gains)/losses on Scheme liabilities	1	(62)
Net benefits paid out	(8)	(9)
Past service cost (incl. curtailments)	0	0
Net increase in liabilities from disposals/acquisitions	0	0
Settlements	0	0
Closing defined benefit obligation	171	170

Changes to the fair value of Scheme assets during the accounting period

	<u>31 March 2024</u>	<u>31 March 2023</u>
	<u>(£000's)</u>	<u>(£000's)</u>
Opening fair value of Scheme assets	181	251
Interest income on Scheme assets	8	6
Gain/(loss) on Scheme assets	(5)	(72)
Contributions by the Employer	6	6
Contributions by Scheme members	0	0
Net benefits paid out	(8)	(9)
Administration costs incurred	(1)	(1)
Net increase in assets from disposals/acquisitions	0	0
Settlements	0	0
Closing fair value of Scheme assets	181	181

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Access Barnsley	1,088	-	(1,088)	-	-
Affordable shopping	34,049	32,178	(32,178)	-	34,049
Age Friendly	5,068	-	(2,250)	-	2,818
Age UK Cost of Living	-	40,000	(40,000)	-	-
Better Together South	7,891	-	(7,891)	-	-
BOPPA	110,727	177,801	(177,799)	-	110,729
Clean & Tidy	13,184	-	(13,184)	-	-
Dementia Alliance	41,118	-	(41,118)	-	-
Digital Project	7,661	-	(7,661)	-	-
Energy Redress	3,703	25,671	(29,374)	-	-
Heart Health	7,443	-	(7,443)	-	-
Home from hospital	1	125,595	(125,595)	(1)	-
Just for you	12,035	-	(12,035)	-	-
MCST	-	4,567	(4,567)	-	-
Men in sheds	4,694	36,413	(32,453)	-	8,654
More Money for You	-	18,600	(18,600)	-	-
National Lottery Cost of Living	-	32,661	(32,661)	-	-
Northern Powergrid	-	20,000	(760)	-	19,240
Penpals project	2,769	-	-	(2,769)	-
Social group donation	5,575	-	-	(5,575)	-
Warm Homes	6,171	-	(6,171)	-	-
	263,177	513,486	(592,828)	(8,345)	175,490

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds	(Continued)				
	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Previous year:					
Access Barnsley	-	32,102	(31,014)	-	1,088
Affordable shopping	-	36,390	(2,341)	-	34,049
Age Friendly	-	8,000	(2,932)	-	5,068
Area Contracts	-	81,221	(81,221)	-	-
Better Together South	4,372	65,549	(62,030)	-	7,891
BMBC Social inclusion	19,522		(19,522)	-	-
BOPPA	110,699	150,900	(150,872)	-	110,727
Clean & Tidy	-	26,291	(13,107)	-	13,184
Dementia Alliance	24,225	54,167	(37,274)	-	41,118
Digital Project	-	16,444	(8,783)	-	7,661
Energy Redress	19,573	48,870	(64,740)	-	3,703
Heart Health	-	14,990	(7,547)	-	7,443
Home from hospital	-	132,944	(132,943)	-	1
Just for you	-	22,000	(9,965)	-	12,035
Local support White goods	4,561	14,503	(19,064)	-	-
Men in sheds	29,607	11,925	(36,838)	-	4,694
North East Area	3,798	37,302	(41,100)	-	-
Penistone project	26,573	69,067	(95,640)	-	-
Penpals project	2,769			-	2,769
Slow & Tasty	-	22,699	(22,699)	-	-
Social group donation	5,575	32,577	(26,406)	-	5,575
Warm Homes	-	17,409	(17,409)	-	6,171
Winter Warmth	-			-	-
	251,274	895,350	(883,447)	-	263,177

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

The balances will be carried forward and used as follows:

Men in sheds – Big Lottery funding – the original grant was for 5 years, extended the project for a further 2 years. The funding is used to support men over 50. Funding provides workshop facilities, IT access, Art, crafts, exercise, and other activities developed in consultation with the members.

Better Together South – South Area council social isolation project, working with the over 50's in the South area, offering one to one support, good neighbours, befriending, community car services, activities, and group support.

Energy Redress – The project is working in partnership with Energise Barnsley and Bemsal Homes installing batteries in homes with solar panels to make best use of solar energy. As part of this the charity has been working with tenants to maximise their income and advising on energy use.

BOPPAA – (Barnsley Older Peoples Physical Activity Alliance) – This project provides funding from CCG/Public Health to work in partnership with a number of organisations and businesses to provide support to older people through Health & Wellbeing classes and physical exercise to prevent falls.

Age Friendly - BMBC funding restricted to providing Age Friendly training and services within the Borough.

Dementia Alliance – Funding from BMBC to create an alliance with organisation's who support people with dementia.

Social Groups Donation – Win Noble who was a client who participated in a number of the charity's social groups. Win saw the importance of this and left the charity £6,000 to continue this work with social groups across the borough.

Pen Pals Project – Funding from the Central Council, working with local schools and local care homes to encourage a relationship with older people and younger children via a pen pal project.

Clean & Tidy - Household Support Grant Funds to provide cleaning / hygiene products to those in need of support in the cost-of-living crisis.

Access Barnsley - BMBC funding to providing a scooter and wheelchair hire service to the mobility challenged.

Home from Hospital - BMBC funding to provide a service to support the elderly home from hospital and for 12 weeks post hospital to maintain wellbeing.

Heart Health - BMBC funding to provide heart health talks, blood pressure monitoring, health, and wellbeing sessions.

Digital Project - Provided FREE tablets to older people and a support package of one to one tuition to use the device.

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Just for You - ICB funding across 4 x Age UKs in South Yorkshire to deliver a trial project for anticipatory care.

Warm Homes - Household Support Grant funds to provide 200 homes with a free Warm Homes Advisor visit and to fit for free insulation etc to reduce cost of heating.

Affordable Shopping - funding to provide an affordable shopping service to the over 50's that otherwise struggle to reach cheaper shopping options through mobility/access issues

Northern Powergrid – capital grant to allow the installation of a generator at the Charity's main office in Barnsley. This grant is being used to fund the depreciation of the generator and for some initial maintenance costs.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Services fund	-	-	-	200,000	200,000
General funds	617,044	930,276	(850,434)	(191,655)	505,231
	<u>617,044</u>	<u>930,276</u>	<u>(850,434)</u>	<u>8,345</u>	<u>705,231</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	522,197	490,110	(395,263)	-	617,044
	<u>522,197</u>	<u>490,110</u>	<u>(395,263)</u>	<u>-</u>	<u>617,044</u>

Service fund - This is set aside to allow continuation of key services, in the short term, where funding has ceased until such time as new funding can be identified.

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	381,730	-	381,730
Investments	3	-	3
Current assets/(liabilities)	323,498	175,489	498,987
	<u>705,231</u>	<u>175,489</u>	<u>880,720</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	358,870	-	358,870
Investments	3	-	3
Current assets/(liabilities)	258,171	263,177	521,348
	<u>617,044</u>	<u>263,177</u>	<u>880,221</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	31,914	38,287
Between two and five years	1,914	30,000
	<u>33,828</u>	<u>68,287</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

23 Ultimate controlling party

The Charity is under the control of the board of trustees.

24 Cash (absorbed by)/generated from operations

	2024 £	2023 £
Surplus for the year	499	106,750
Adjustments for:		
Investment income recognised in statement of financial activities	(28,120)	(11,047)
Depreciation and impairment of tangible fixed assets	23,517	42,763
Movements in working capital:		
Decrease in stocks	3,752	1,112
(Increase) in debtors	(93,355)	(45,932)
(Decrease)/increase in creditors	(223,046)	212,802
Cash (absorbed by)/generated from operations	<u>(316,753)</u>	<u>306,448</u>

25 Analysis of changes in net funds

The charity had no material debt during the year.

Document Activity Report

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Accounts

AGE UK BARNSELY

A company limited by guarantee

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

AGE UK BARNSLEY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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AGE UK BARNSLEY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

The Board of Trustees presents its report and audited financial statements for the year ended 31 March 2023.

Legal and Administrative details

Status

Age Concern Barnsley, a registered charity was established in 1974 as an unincorporated association. The charity transferred its assets and activities to Age UK Barnsley on the 2 April 2012.

Charity Name: Age UK Barnsley

Charity Registration Number: 1144123

Company number 07759461

Registered Office and
Operational address: 36a Queens Road
Barnsley
South Yorkshire
S71 1AR

Board of Trustees

Mrs P Watters	Chair
Cllr R Frost	Treasurer
Cllr J Hayward	(resigned 19 January 2023)
Cllr P Markham	
Mr S R Savage	Vice Chair (Appointed 30 November 2021)
Mr N Shiggins	(appointed 25 July 2023)

Senior Management and company secretary

Mrs D J Bunn	Chief Executive Officer (Appointed 3 October 2022)
Mrs J Holliday	Chief Executive Officer (Resigned 3 October 2022)

Independent Auditors

BK Plus Audit Limited, Statutory Auditor, 52 St Johns Lane, Halifax, HX1 2BW

Bankers

Virgin Money, 1A Peel Square, Barnsley S70 2PL

Solicitors

Newman & Bond, The Old Grammar School, 35 Church Street, Barnsley S70 2AP

AGE UK BARNSELEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2023

Structure, Governance and Management

Governing Document

The Charity was established in 2011 as a company limited by guarantee with charitable status. On 2 April 2012 it acquired the entire assets and undertakings of Age Concern Barnsley, a charity established as an unincorporated association in 1974. The governing document under which the charity operates is the Age UK England Standard Three constitution and the company memorandum and articles of association.

Age UK Barnsley is a Brand Partner of Age UK (national charity), and the relationship is formalised in the Brand Partner Agreement (BPA). The BPA came into effect on 1st April 2016 to run until 31st March 2021. This BPA has been extended until April 2024 whilst a comprehensive piece of work is undertaken to consult across the relevant Charities to reach an agreement on the way forward. This project is entitled 'Our Shared Future' and will provide full documentation to be reviewed and engaged with by the Age UK Barnsley staff and Board during winter 2023 with an expectation that Age UK Barnsley will be sufficiently knowledgeable to decide whether to remain a brand partner when the final agreement is offered.

Recruitment and Appointment of Trustees

Under the terms of the Memorandum and Articles of Association trustees may serve for a period of three years, following which they must be re-elected by the membership. Other than that, there is no limit to the length of time a person may serve as a trustee. The chair of the charity, however, is limited to a maximum of two terms of three years. The Board have developed a new Memorandum and Articles of Association but have delayed voting on it until the outcome of the new Brand Partnership is known.

Due to the nature of its work and a commitment to the central involvement of older people in all its activities the charity welcomes the substantial involvement of older people in this, the policy and decision-making body of the charity. As vacancies arise on the Board of Trustees the charity endeavours to attract nominations to replace the resulting lost areas of expertise and, where appropriate, accommodate newly identified important areas of knowledge and/or experience absent from the team.

At the AGM in January 2022 there were no new nominations for election to the Board.

One permanent advisor sat on the Board throughout the year.

Section 23.3 awards that the Board may appoint persons to fill any casual vacancies for Honorary Officers which occur during the year, such appointments to terminate at the conclusion of the Annual General Meeting next following.

There were 4 new nominations under consideration in January 2023, and they were invited to shadow the April 2023 Board meeting. Neville Shiggins attended and was elected to the board as a member at the July 2023 Board meeting.

Martyn Segar a retired, Chartered Surveyor attended the July 2023 board meeting and has been co-opted to the Board and both Neville and Martyn will be presented for election at the December 2023 Annual General Meeting.

Articles of association 22.11 states that "the Charity may from time to time at a General Meeting increase the number of Members of the Board and may make the appointments necessary for effecting any such increase. A recommendation to increase the total board size to 12 (from 8) members will be reviewed at the December 2023 Annual General Meeting to ensure that the board is able to meet the various skills and professional guidance appropriate to the deliver governance and strategic leadership required for our growing Charity.

AGE UK BARNSELEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2023

Trustee Induction & Training

New trustees receive a full induction into their role, the history, present operation and future plans of Age UK Barnsley and the relationship with Age UK.

Literature supplied and explained during the induction programme includes: the Charity Commission Guide – The Essential Trustee, the governing document, the annual review, a copy of the audited accounts, the strategic plan, the agreed income and expenditure budgets, staff list and organisational structure, sets of most recent minutes, contact details of fellow trustees, staff handbook and full set of policies and procedures and the volunteers handbook.

Trustees are encouraged to visit the charity's various operations to meet the staff and service users and gain a better understanding of the work of the charity.

Organisational Risk

The Board of Trustees identifies and regularly reviews major risks to which the charity is exposed and ensures that systems are in place to mitigate and manage such risks.

In 2020, the Board developed and implemented our Strategic Plan for 2020 - 2023. This plan set out how Age UK Barnsley would maximise a diverse range of funding sources to enable us to meet our objectives going forward. At the same time, it was developed to enable us to be innovative with our services to ensure that they promote independence wherever possible while offering best value and choice. This plan had provided a detailed road map which has been reviewed against targets with staff, Board and volunteers in June 2023 and presented to the July 2023 Board Meeting.

The 2024 – 2027 Strategic Plan with newly developed Vision, Mission and Aims is currently under consultation with client's and members of the public following a review by staff, volunteers and the Board.

The organisation has CHAS (Contractors Health and Safety) accreditation and has completed risk assessments in all key areas, including fire safety, health and safety, food hygiene and infection control. Risk assessments are carried out for all activities and services for older people, and all services staff receive training in safeguarding.

Where risks have been identified, action has been taken to minimise them.

Comprehensive insurance cover has been taken out for all areas of activity and this was most recently reviewed in May 2022 where all appropriate updates were applied to each policy.

Objectives and Activities

The charity's 2020 – 2023 mission is to promote the wellbeing, independence, dignity, choice and inclusion of older people in the Barnsley area, in particular those who are disadvantaged through ill-health, disability, poverty or social exclusion.

Our work has been more important than ever this year with older people continuing to be disproportionately affected by the Covid 19 aftermath and now Cost of Living crisis. The effect on individuals' mental health and wellbeing have been significant and we continue to meet the challenges that these crisis' delivers to us, as a charity working with an older population, as well as the on-going challenge that older people experience in terms of anxiety to leave the home environment, fears of reengaging with the community and the general deterioration of health and wellbeing that long periods of lockdown and challenges to afford to heat and eat at home has caused

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2023

Organisational Structure

Age UK Barnsley is a company limited by guarantee with charitable status, a registered Charity, a brand partner of Age UK and a member of the Age England Association.

Age UK Barnsley has a Board of Directors consisting of trustees, a Treasurer, a Vice Chair and a Chair. The trustees meet every three months and are responsible for the strategic direction, policy and effective governance of the charity.

The Chair, Vice Chair and Treasurer have remained in close contact with the Senior Management Team throughout the year.

A scheme of delegation is in place and the day to day responsibility for the running of the charity and the services it provides rest with the Chief Executive Officer that for this period was Jane Holliday, until the end of September 2022 and then with Debby Bunn since October 2022 to year end.

Quality Standards

The charity strives to achieve the highest possible quality in the service it provides. In May 2018 we achieved the independently audited Age UK Charity Quality Standard. We hold the Age UK Information and Advice Quality Standard and the National Advice Quality Standard as well as CHAS (health and safety) accreditation.

Our CQS and Information and Advice Quality Standards are to be revaluated in August 2023.

Our CHAS qualification was achieved in March 2023.

Overview

The next section will show briefly how the different services have fared during the last year.

Shops- Town Centre, Cudworth and Wombwell.

Our shops should raise much needed funds that support us to provide services and to fund our infrastructure. All three, Town Centre, Cudworth and Wombwell shops have been open all year and met all health and safety requirements to do so.

Access Barnsley has been open to enable people to collect mobility scooters and wheelchairs.

Whilst our Eldon Street, Barnsley shop has continued to provide much needed funds both Cudworth and Wombwell have seen reductions in donations and income during recent years. The Charity has been trying to increase our Social Value through the use of these two locations during the 2022-2023 financial year which the Board will review the success of this coming year.

Information & Advice Service

The Information and Advice Service (I&A) is an accredited service holding both the Age UK Information and Advice Quality Standard and the National Advice Quality Standard. This year, the service continued to encourage appointments by telephone or online in order to try and meet the increased demand. However, visits to people at home have been provided wherever necessary and the service has seen an increase to these home visits.

In the last year, the Information and Advice Service has been delivered by a part-time Manager, a part-time Deputy Manager was also appointed in March 2023, three part time Advice Officers, a part-time trainee Advisor and two volunteers. This service is free to those people that use it, demand has fluctuated but there has been a steady increase towards the end of the financial year which is continuing in to 2023 - 2024.

AGE UK BARNSELEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2023

Warm Homes Advisors

In September 2022 the service was expanded to include a Warm Homes Advisor/Handyperson Service. All warm homes visits and equipment were supplied free of charge from September 2022 – March 2023 as 50 were funded through the Age UK Warm Homes programme and a further 200 were funded through the Household Support Grant from BMBC. This new service has been well received and supported these households to make better use of their heating systems as well as fitting items of insulation equipment to prevent draughts and reduce heat loss.

Benefit gains of £1191319 were made for older people in Barnsley 27 % increase on 2021/22

Year on year we have seen a significant increase in I & A service demand which for this period was 38% up on 2021 - 2022. Although we do try and promote telephone appointments for benefit work wherever possible, we are seeing an increase in demand for home visits, which impacts on our waiting list for appointments. Telephone appointments are encouraged wherever possible as this allows us to assist more clients and at a quicker pace.

Handyperson & Gardening Services

In March 2023 we also developed a charged for service for gardening and handyperson duties. The board restricted a notional £10,000 for 2023/24 to ensure the success of this new development which was a result of the number of enquiries for support we were receiving from older people unable to secure a provider for small garden jobs that was reliable and reasonably priced. We had client's that were paying over £40 an hour for their lawn to be mowed, taking 15 mins, yet still paying full price.

Funding for these services is consistently challenging to find and nearly always a short-term offer however, Age UK Barnsley is grateful to the 5 Area Councils that have funded one day per week in their areas for this year Penistone, Central, North East, South and North Areas.

Age UK Barnsley was extremely grateful to receive a donation once again from the Marjorie Coote Older Peoples Charity Fund to help us to fund this service and to keep it free at the point of delivery.

The Elizabeth Activity and Care Centre (previously Day Care)

The Centre offers a day care service aimed primarily at older people who have a 'critical or substantial' level of need. The aim of the centre is to improve quality of life, reduce isolation and promote wellbeing.

During this period the Centre received an average of 10 clients daily and was staffed by a part-time Centre Manager, 2 x part-time Carers and a zero hour relief carer.

During March 2023 the centre underwent some considerable works to improve the environment which has included replacing the 20-year-old brown carpets with light coloured non-slip laminate flooring which provides a more Dementia Friendly surface. A disabled toilet was refitted to provide a level access showering facility, the reception desk was removed from the middle of the centre and relocated to a private area at the front of the building. This allowed for the office to be developed into a quiet room and the middle area to provide a waiting area having been repainted and decorated accordingly.

The rear kitchen, that had been used as a junk/storage room has been refitted with a hairdresser back wash, hairdressers' facility, footcare and massage therapy room to provide treatments for clients of the Activity Centre and to bring in new clients that otherwise struggle to access these services.

The launch of these new facilities took place at the end of April 2023.

Further improvements to the car park/bus drop off area and to provide a safe and secure outdoor environment with gardening opportunities are currently being reviewed.

This upgrade as already seen an increase in the number of client's using the facility daily and the additional publicity and community connectivity from the treatment rooms is also extending the facilities reach to provide a greater level of community support.

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2023

Social Inclusion Services – Community Provision

Age UK Barnsley have been delivering Community based Social Inclusion Services in the North, North East, Penistone, Central and South Areas of Barnsley throughout the year.

These 5 Projects all operate on an individual basis providing area specific support that includes one to one support, groups and activities, events and community development in each local area.

We want to thank the Area Councils for commissioning these services that make such a difference in the lives of older people in their communities, especially this year now that older people are starting to feel ready to reengage with their communities. They have given us the flexibility to support older people in a changing environment. The Area Teams have been incredibly supportive right across the year again.

We are also extremely grateful to all the local businesses that have provided us with goods and in-kind services that have enabled us to achieve so much over this year.

Affordable Shopping

From November 2022 BMBC have funded us to deliver an affordable shopping service for the older residents of Barnsley.

This consists of three separate elements to ensure that the service meets individual needs and is not a one size fits all solution.

1. We call/visit for a shopping list and do the shopping, which is then delivered to the home and, where needed, put away in people cupboards.
2. Collect an individual or small group and take them shopping to one venue of their choice for up to an hour each time and support them home with their purchases.
3. Support an individual or group to shop on-line, working with them to overcome the challenges and fears of digital inclusion until they feel ready to access these services on their own.

We are extremely grateful to Barnsley Metropolitan Borough Council for funding this service until March 2024.

Just for You

From September 2022 to May 2023 Age UK Barnsley delivered a small trial project, as part of a South Yorkshire Age UK's, to provide Anticipatory Care to those over 50 years old that were early-stage frailty to support them on a one-to-one basis with the aim to prevent them from needing additional support/care services.

A full evaluation process is currently underway to make recommendations for future project considerations in liaison with South Yorkshire Integrated Care Board.

AGE UK BARNSELEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2023

Help Home from Hospital

Age UK Barnsley delivered a Winter Emergency support service to Barnsley Hospital from 4th January 2023 – 31st March 2023.

BMBC's Commissioners took a creative and preventative approach for this short-term funding.

This support was designed to be 'so much more' than just help home with transport and ensured that there was funding for the support to home in a warm and safe/appropriate vehicle, that on-going support was then provided initially with heating systems, cleaning, cooking, shopping and medicine collections.

Each client then received ongoing support for up to 12 weeks to meet the individuals needs to not find themselves needing to go back to hospital. This consisted of everything from cooking meals, support to medical appointments, access to aids & adaptations, transport to and the provision of day care, transport to and attendance of groups and activities of choice, ongoing shopping provision, warm homes checks, handyperson services, support to 'keep moving' and a consideration of anything that supported the individuals to remain safe at home.

The project aimed to support 250 older people during the three months and by 31st March 2023 had supported more than 450 individuals. 32 of these individuals had no support/carers in place and would have otherwise had no alternative options to access these services and we are very grateful to BMBC for providing the funding to allow a trial of this whole package service.

Barnsley Older Peoples Physical Activity Alliance (BOPPAA)

The BOPPAA continues to go from strength to strength with more than 60 local providers all working together to provide local availability for falls prevention and strength and balance classes with a social group activity built in to provide the additional benefits of social inclusion.

Heart Health

From July 2022 – July 2023 Age UK Barnsley have been delivering this project to support the older population of Barnsley to understand the underlying causes of heart health issues, to evaluate their own heart health through provision of blood pressure monitoring, talks on alcohol affects and smoking cessation and in improving/increasing safe physical exercise options.

Maintenance Cognitive Stimulation Therapy (MCST)

Age UK Barnsley have delivered two 24 week sessions of MCST to two cohorts of people experiencing low level memory problems. One in Penistone and one in Central Barnsley. These have been linked through the Dementia and Me group and funding has been located to provide a further group session in the South area for 2023 – 2024.

This activity has really positive outcomes for those attending in terms of wellbeing and mental health just from the social and fun of the activities involved. There are proven additional benefits in preventing cognitive abilities.

AGE UK BARNSELY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2023

Volunteering

Over the year we have had 147 active formal volunteers that gave their time to support all the activities of Age UK Barnsley. In addition, many more people have been micro-volunteers, i.e. informal volunteers who offer their time and skills on an ad hoc basis. We celebrated Volunteers Week in 2022 by holding a celebration afternoon tea in the Lighthouse in Barnsley.

Age UK Barnsley would not be able to function without the commitment and hard work of its volunteers. Whatever role our volunteers take on whether it is directly in services or in the shops that fund the services, they are making a massive difference in the lives of older people in the Barnsley area.

During this year the charity has continued to deliver its mission primarily through provision of its key services for older people and involvement in new projects.

The charity has also contributed to wider policy objectives and processes in the borough through its work with Barnsley Council, South Yorkshire ICB and other key stakeholders especially through work on Age Friendly Barnsley. The charity has contributed its knowledge and expertise on working groups and to policy agendas, projects and initiatives that impact on older people.

Age Friendly Barnsley

Age Friendly Work has continued with Age UK Barnsley leading on this initiative alongside BMBC but the success comes from the partnership working with a wide range of individuals and organisations.

There are various groups that support the work including a multi-agency steering group and an Older People's Leadership Group that provides consultation and accountability.

The Past and the Future

The past year has seen a number of changes at Age UK Barnsley with a new management team and restructure that allows for succession planning, greater staff and volunteer care and support and many new projects, initiatives and services.

We have become even more innovative in delivering services throughout changing regulations and individual and community needs.

We have gained a great deal of respect as an organisation and developed excellent relationships with the agencies, community groups and individuals that we have worked with over the last year.

We have learnt that Barnsley has many extremely generous and helpful businesses, agencies and people who were supporting us through donations of goods, money, and time.

We know that we have an amazing team of staff and volunteers that is absolutely committed to supporting Barnsley's older people.

We face another year of expansion and providing more services and opportunities for older people.

Our reputation as a 'can do, will do' organisation is going from strength to strength and our challenge now is to ensure that as an organisation we can maintain the structure, professionalism, up to date and fit for purpose policies & procedures, a qualified and trained team of staff supported and rewarded for the work that they do.

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2023

Financial Review

The results for the year ended 31 March 2023 show a surplus of £106,749 (2022 £125,387).

Age UK Barnsley has been very successful in obtaining additional income for various projects, with incoming resources from charitable activities increasing to £867,409 (2022 £406,941).

The balance sheet at 31 March 2023 has liquid funds of £813,576 held in cash and bank balances and net assets of £880,220, of which £617,043 is held as unrestricted funds.

Reserves Policy

It is the policy of the charity to maintain free reserves at a level which at least equates to approximately three months unrestricted expenditure. Free reserves are defined as total unrestricted funds less those attributable to fixed assets and any specifically designated for par particular purpose by the trustee. This is in order to provide a contingency fund for exceptional or unexpected expenditure, provide working capital for cash flow purposes, and provide funds for investment and development in priority areas for Age UK Barnsley.

Risk Management

Like many local charities, the main risks facing Age UK Barnsley relate to the potential for not achieving income targets, either through loss of contracts or a reduction in grants.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Public Benefit Reporting

The trustees consider they have complied with Charities Act 2011 having due regard to the public benefit guidance published by the Charities Commission.

AGE UK BARNSELEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2023

Trustees' Responsibilities

The trustees (who are also directors of Age UK Barnsley for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

In so far as the trustees are aware:

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

AUDITORS

The auditors, BK Plus Audit Limited, who were appointed in the period will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by the trustees and signed on their behalf by:

Robert Frost
Robert Frost (Dec 18, 2023 10:37 GMT)

Mr R Frost
Treasurer

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OF AGE UK BARNLEY
YEAR ENDED 31 MARCH 2023**

Opinion

We have audited the financial statements of Age Uk Barnsley (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OF AGE UK BARNSELEY
YEAR ENDED 31 MARCH 2023**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

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

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

Other matter

It should be noted that the prior year comparatives were unaudited.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OF AGE UK BARNSELEY
YEAR ENDED 31 MARCH 2023**

Our responsibilities for the audit of the financial statements

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery/ employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships; Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OF AGE UK BARNSLEY
YEAR ENDED 31 MARCH 2023

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

V J Atkinson

V J Atkinson (Dec 18, 2023 12:05 GMT)

Victoria Atkinson BA FCA (Senior Statutory Auditor)
 For and on behalf of BK Plus Audit Limited
 Statutory Auditor
 52 St Johns Lane
 Halifax
 West Yorkshire
 HX1 2BW

Dated: _____

18 / 12 / 2023

AGE UK BARNSELEY
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2023

Income and endowments from:	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 £
Income from donations and legacies	2	38,963	8,031	46,994	12,853
Gift aid income		5,321	-	5,321	4,233
Grants	3	34,692	154,384	189,076	422,819
Income from trading activities					
Shop income		265,613	-	265,613	248,579
Government grants	3	-	-	-	9,334
Income from investments					
Interest received		11,047	-	11,047	198
Income from charitable activities	5	134,474	732,935	867,409	406,941
Total income and endowments		490,110	895,350	1,385,460	1,104,957
Expenditure on					
Raising funds					
Shop operating costs	6	208,382	-	208,382	184,687
Charitable activities	6	186,882	883,447	1,070,329	794,883
Total expenditure		395,264	883,447	1,278,711	979,570
Net income for the year		94,846	11,903	106,749	125,387
Net movement in funds		94,846	11,903	106,749	125,387
Fund balances brought forward at 1 April 2022		522,197	251,274	773,471	648,084
Net income for the year		94,846	11,903	106,749	125,387
Fund balances carried forward at 31 March 2023		617,043	263,177	880,220	773,471

The notes form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		358,870		347,163
Investments	11		3		3
Current assets					
Stocks		3,752		4,864	
Debtors: amounts falling due within one year	12	52,015		4,752	
Cash at bank and in hand		813,576		550,551	
		869,343		560,167	
Creditors: amounts falling due within one year	13	347,996		133,862	
Net current assets			521,347		426,305
Net assets			880,220		773,471
Funds					
Income funds					
Restricted funds	14		263,177		251,274
Unrestricted funds	14		617,043		522,197
Total charity funds			880,220		773,471

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the trustees on the 18 December 2023 and signed on their behalf by:

Robert Frost
Robert Frost (Dec 18, 2023 10:37 GMT)

R Frost
Trustee

Company Registration No. 07759461

AGE UK BARNSELEY
CASH FLOW STATEMENT
YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flow from operating activities	306,448	253,148
Net cash flow from operating activities	<u>306,448</u>	<u>253,148</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(54,470)	(3,186)
Interest received	11,047	198
Net cash flow from investing activities	<u>(43,423)</u>	<u>(2,988)</u>
Net increase in cash and cash equivalents	263,025	250,160
Cash and cash equivalents at 1 April 2022	550,551	300,391
Cash and cash equivalents at 31 March 2023	<u>813,576</u>	<u>550,551</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	813,576	550,551
Cash and cash equivalents at 31 March 2023	<u>813,576</u>	<u>550,551</u>

Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for year	106,749	125,387
Interest receivable	(11,047)	(198)
Depreciation and impairment of tangible fixed assets	42,763	23,629
Decrease in stocks	1,112	589
(Increase)/decrease in debtors	(47,263)	2,828
Increase in creditors	214,134	100,913
Net cash flow from operating activities	<u>306,448</u>	<u>253,148</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. Accounting policies

- a. Age UK Barnsley is a private company limited by guarantee and registered in England and Wales. The charity's registered office is 36a Queens Road, Barnsley S71 1R.
- b. 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) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
- c. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling the functional currency of the charity.
- d. Grants including grants for the purchase of fixed assets are recognised in full on the Statement of Financial Activities in the year in which they are received. However where the donor has imposed restrictions on the expenditure of resources which amount to pre conditions for use, the grants are deferred to the relevant future accounting period.
- e. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.
- f. Unrestricted funds are donations and other income received or generated for the object of the charity without further specified purpose and are available as general funds.
- g. Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when received. Legacies are monitored from notification and recognised in the financial statements where there is reasonable certainty of receipt.
- h. Designated funds are unrestricted funds, earmarked by the board of management for a particular purpose.
- i. Staff cost and expenditure are recognised on an accruals basis as a liability is incurred.
 - Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.
 - Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries.
 - All support costs are allocated between the expenditure categories of the Statement of Financial Activities on a ratio of time spent in these areas, as it is considered this basis is the most appropriate method of reflecting use of the resource.
- j. Fixed assets for charitable use where over £500 are capitalised at cost. Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The relevant grants are credited to a restricted capital fund carried forward on the balance sheet. The relevant fund is reduced over the useful economic life of the asset in line with its depreciation policy. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life, to which in all cases is set at four years. The freehold buildings are being depreciated over fifty and thirty seven years. Fixed asset investments are stated at fair value.
- k. Stocks are valued at the lower of cost and net realisable value. Cost is computed on a first in – first out basis.
 - Net realisable value is based on estimated selling price less the estimated cost of disposal.
- l. Irrecoverable VAT is written off to the Statement of Financial Activities except where amounts relate to the purchase of fixed assets in which case the costs are capitalised with the relevant asset.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

- l) The charity participates in a defined benefit pension schemes for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Current service costs, past service costs and gains and losses on settlements and curtailments are charged to appropriate resources expended categories in the statement of financial activities. Past service costs are recognised over the vesting period or immediately if the benefits have vested. When a settlement (eliminating all obligations for benefits already accrued) or a curtailment (reducing future obligations as a result of a material reduction in the scheme membership or a reduction in future entitlement) occurs, the obligation and related plan assets are re-measured using current actuarial assumptions and the resultant gain or loss is recognised in the statement of financial activities during the period in which the settlement or curtailment occurs.

The interest cost and the expected return on assets are shown as a net amount as other finance cost or income. Net pension finance costs are allocated to appropriate resources expended categories in the SoFA. Actuarial gains and losses are recognised based on the latest actuarial valuation.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme deficit is recognised in full on the balance sheet.

- m) Operating leases- Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred.
- n) Going concern – The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern, nor any significant areas of uncertainty that affect the carrying value of assets held by the company.

2. Donations and legacies

	2023 £	2022 £
Donations	42,009	12,853
Legacies	4,985	-
	<u>46,994</u>	<u>12,853</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

3. Grants received

	2023	2022
	£	£
Barnsley MBC	72,748	173,156
Age UK	44,254	8,700
HMRC - Job Retention Scheme	-	5,774
Barnsley MBC Retail closure grant	-	9,334
IPC	2,070	-
Centre for Better Aging	-	1,079
Eon	1,876	-
Yorkshire sport	-	5,684
Energy saving trust	48,870	146,129
Bernslai homes	-	35,000
Big Lottery (Men in Sheds)	-	30,300
CAB	6,996	6,996
M Coote	11,000	10,000
Others	1,262	-
	<u>189,076</u>	<u>432,153</u>

4. Staff costs and numbers

	2023	2022
	£	£
Staff costs during the year were as follows:		
Salaries and wages	646,359	500,326
Social security costs	33,945	23,656
Pension costs	<u>19,153</u>	<u>18,384</u>
	<u>699,457</u>	<u>542,366</u>

No employee received emoluments of more than £60,000

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

	No	No
Chief Officer	1	1
Central services	27	21
Day care	4	4
Shop	<u>8</u>	<u>8</u>
	<u>40</u>	<u>34</u>

No trustee received any remuneration or other benefits for the year (2022 £nil). Travel and other costs amounting to £nil (2022 £nil) were reimbursed to trustees.

The charity pays for trustee's liability cover, totalling cover of £100,000, as part of the general insurance policy, the cost of the trustee cover is not separately identifiable from the total cost incurred in the year.

The total employee benefits including employer pension contributions of the key management personnel of the charity were £56,225.

Key management personnel comprise the Trustees and the Chief Executive.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

5. Incoming resources from charitable activities

	Unrestricted funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Income from care contracts	80,367	-	80,367	54,165
Social Isolation contracts	-	100,109	100,109	84,955
Adult classes and room hire	1,128	-	1,128	2,365
Area Contracts	-	79,392	79,392	51,802
Day care income	43,728	-	43,728	13,520
Fundraising	-	-	-	4,215
Sundry income	1,882	-	1,882	3,158
Health and wellbeing	-	-	-	10,475
U3A postage	2,369	-	2,369	1,811
Access Barnsley	-	32,102	32,102	26,284
Age friendly	-	-	-	7,641
Age UK sustainability contribution	5,000	-	5,000	10,000
Age UK Eon	-	-	-	1,550
Penistone	-	47,277	47,277	-
Clean & Tidy	-	26,291	26,291	-
Dementia alliance	-	10,833	10,833	-
Home Help from Hospital	-	132,944	132,944	-
Winter Warm	-	15,409	15,409	-
Heart Health	-	14,990	14,990	-
BOPPA	-	150,900	179,700	135,000
Digital project	-	16,444	16,444	-
MST	-	14,503	14,503	-
Slow and tasty	-	22,699	22,699	-
Warm Homes	-	25,073	25,073	-
Affordable shopping	-	36,300	7,500	-
Men in sheds	-	7,669	7,669	-
	<u>134,474</u>	<u>732,935</u>	<u>867,409</u>	<u>406,941</u>

6. Expenditure analysis

	Shop expenditure	Charitable	Total expenditure	Shop expenditure	Charitable	Total expenditure
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Staff costs	126,587	589,134	715,721	107,649	434,717	542,366
Premises costs	50,855	37,986	88,840	46,736	62,570	109,306
Office costs	1,552	47,926	49,478	1,778	16,190	17,968
Vehicle expenses	3,975	18,074	22,049	3,194	13,018	16,212
Service supplies	10,016	290,678	300,693	13,257	234,542	247,799
Corporate	12,069	47,098	59,167	1,962	20,328	22,290
Depreciation	3,329	39,434	42,763	10,111	13,518	23,629
	<u>208,382</u>	<u>1,070,329</u>	<u>1,278,711</u>	<u>184,687</u>	<u>794,883</u>	<u>979,570</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
7. Net incoming resources		
Net incoming resources is stated after charging:		
Depreciation	42,763	22,317
Auditors' remuneration	4,250	4,250
Property hire	44,479	42,492

8. Charitable activities by fund

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Charitable activities				
Day care services	75,472	-	75,472	61,321
Men in Sheds	-	36,838	36,838	27,247
Management and administration	71,126	-	71,126	213,740
Advice & Information	35,893	-	35,893	41,519
Social Isolation projects	-	103,130	103,130	89,870
Penistone project	-	95,640	95,640	65,962
Dementia alliance	-	37,274	37,274	8,555
BMBC Social inclusion	-	19,522	19,522	5,655
Local support white goods	-	-	-	439
Area grants	-	81,221	81,221	60,723
Age friendly	-	2,932	2,932	1,500
Access Barnsley	-	31,014	31,014	22,136
Yorkshire sport	-	-	-	5,684
Energy Solar	-	64,740	64,740	161,556
BOPPA	-	150,872	150,872	24,301
Social groups	-	-	-	425
Clean & Tidy	-	13,107	13,107	-
Age UK cost of living	141	-	141	-
Home Help from Hospital	-	132,943	132,943	-
Winter Warm	-	17,409	17,409	-
Heart Health	-	7,547	7,547	-
Digital Project	-	8,783	8,783	-
MCST	-	19,064	19,064	-
Just for you	-	9,965	9,965	-
Slow and tasty	-	22,699	22,699	-
Warm Homes	-	26,406	26,406	-
Affordable shopping	-	2,341	2,341	-
Auditors' remuneration	4,250	-	4,250	4,250
	186,882	883,447	1,070,329	794,883

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

9. Total resources expended

	Shop operating costs	Day care service	Social Inclusion	BOPPA	Energy Redress	Dementia alliance	Advice & Info	Area contracts	Help Home from hospital	Other funds	Management & support	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	123,830	57,035	150,848	61,438	3,594	6,907	52,183	59,073	103,770	72,431	-10,805	680,304	497,627
Pension	2,757	669	2,141	216	-	-	1,035	1,053	-	432	10,850	19,153	19,682
	126,587	57,704	152,989	61,654	3,594	6,907	53,218	60,126	103,770	72,863	45	699,457	517,309
Other Costs	81,795	17,768	45,781	89,218	61,146	30,367	9,081	21,095	29,174	118,498	75,330	579,253	462,261
	208,382	75,472	198,770	150,872	64,740	37,274	62,299	81,221	132,944	191,361	75,375	1,278,710	979,570
Allocated support cost	50,253	25,123									-75,375		
Total	258,635	100,595	198,770	150,872	64,740	37,274	62,299	81,221	132,944	191,361	0	1,278,710	979,570

Support costs are allocated based on a percentage of employee numbers for day care services (33.33%) and shop operating costs (66.67%) respectively.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

10. Tangible fixed assets

COST	Motor vehicle £	Computer equipment £	Shop fittings £	Equipment £	Freehold land and buildings £	Total £
As at 1 April 2022	13,316	27,602	80,181	38,538	402,065	561,702
Additions	13,068	16,633	6,839	-	17,930	54,470
Disposals	-	-	-	-	-	-
As at 31 March 2023	<u>26,384</u>	<u>44,235</u>	<u>87,020</u>	<u>38,538</u>	<u>419,995</u>	<u>616,172</u>
DEPRECIATION						
As at 1 April 2022	9,987	20,402	66,017	37,083	81,050	214,539
Disposals	-	-	-	-	-	-
Charge for year	<u>6,596</u>	<u>8,880</u>	<u>15,874</u>	<u>1,455</u>	<u>9,958</u>	<u>42,763</u>
As at 31 March 2023	<u>16,583</u>	<u>29,282</u>	<u>81,891</u>	<u>38,538</u>	<u>91,008</u>	<u>257,302</u>
NET BOOK VALUE						
As at 31 March 2023	<u>9,801</u>	<u>14,953</u>	<u>5,129</u>	<u>-</u>	<u>328,987</u>	<u>358,870</u>
As at 31 March 2022	<u>3,329</u>	<u>7,200</u>	<u>14,164</u>	<u>1,455</u>	<u>321,015</u>	<u>347,163</u>

11. Investments

	2023 £	2022 £
Investment in Age UK Barnsley (Trading) Limited	<u>3</u>	<u>3</u>

Age UK Barnsley (Trading) Limited was dormant for the year ended 31 March 2023 and 31 March 2022 and has no assets and negative £3 reserves. Consolidated accounts are not prepared as the subsidiary has no assets or liabilities.

12. Debtors: Amounts falling due within one year

	2023 £	2022 £
Other debtors	49,051	3,244
Prepayments	<u>2,964</u>	<u>1,508</u>
	<u>52,015</u>	<u>4,752</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	38,114	38,386
Tax and social security	11,411	-
Deferred income	298,471	95,476
	<u>347,996</u>	<u>133,862</u>

14. Movement in Funds

The movement on the restricted funds of the charity were as follows: -

	As at 31 March 2022	Incoming	Outgoing	As at 31 March 2023
	£	£	£	£
Men in sheds	29,607	11,925	36,838	4,694
Penistone project	26,573	69,067	95,640	-
North East Area	3,798	37,302	41,100	-
Better Together South	4,372	65,549	62,030	7,891
Energy Redress	19,573	48,870	64,740	3,703
BMBC Social inclusion	19,522	-	19,522	-
BOPPA	110,699	150,900	150,872	110,727
Age Friendly	-	8,000	2,932	5,068
Dementia Alliance	24,225	54,167	37,274	41,118
Local support White goods	4,561	14,503	19,064	-
Social group donation	5,575	-	-	5,575
Penpals project	2,769	-	-	2,769
Clean & Tidy	-	26,291	13,107	13,184
Access Barnsley	-	32,102	31,014	1,088
Home from hospital	-	132,944	132,943	1
Area Contracts	-	81,221	81,221	-
Winter Warmth	-	17,409	17,409	-
Heart Health	-	14,990	7,547	7,443
Digital Project	-	16,444	8,783	7,661
Just for you	-	22,000	9,965	12,035
Slow & Tasty	-	22,699	22,699	-
Warm Homes	-	32,577	26,406	6,171
Affordable shopping	-	36,390	2,341	34,049
	<u>251,274</u>	<u>895,350</u>	<u>883,447</u>	<u>263,177</u>
Unrestricted funds	522,197	490,110	395,264	617,043
Total funds	<u>773,471</u>	<u>1,385,460</u>	<u>1,278,711</u>	<u>880,220</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

14. Movement in Funds (continued)

The balances will be carried forward and used as follows:

Men in sheds – Big Lottery funding – original grant was for 5 years; due to an underspend the lotteries agreed to extend the project for a further 2 years. The funding will be used to support men over 50. Funding provides workshop facilities, IT access, Art, crafts, exercise, and other activities developed in consultation with the members.

Penistone Project – Penistone Area Council, supporting the over 50's, living in Penistone wards, working with those in social isolation through one to one support, good neighbours befriending, Community Car services, activities, and group support.

North East Area – Social Isolation project working with the over 50's living in the North East area, working with those in social isolation through one to one support, good neighbours, befriending, activities, groups and café's with specific inclusion of those with dementia

Better Together South – South Area council social isolation project, working with the over 50's in the South area, offering one to one support, good neighbours, befriending, community car services, activities, and group support.

Energy Redress – The project is working in partnership with Energise Barnsley and Bernslai Homes installing batteries in homes with solar panels to make best use of solar energy. As part of this the charity has been working with tenants to maximise their income and advising on energy use.

BMBC North & Central – Social inclusion projects, supporting the over 50's living in the North and Central Areas through one to one support, good neighbours, befriending, community car services, activities, and group support.

BOPPAA – (Barnsley Older Peoples Physical Activity Alliance) – Funding from CCG/Public Health to work in partnership with a number of organisations and businesses to provide support to older people through Health & Wellbeing classes and physical exercise to prevent falls. Deferred income to cover April – Sept 2023.

Age Friendly - BMBC funding restricted to providing Age Friendly training and services within the Borough.

Dementia Alliance – Funding from BMBC to create an alliance with organisation's who support people with dementia. Funding unspent will be used to provide Alzheimer's Society with project income and this service will then be discontinued.

Local Support White Goods – Funding from BMBC to help with costs of 'heating & eating' for older people who are struggling financially. The funds have been used to provide food and purchase white goods associated with eating such as, fridges, cookers, microwaves etc.

Social Groups Donation – Win Noble who was a client who participated in a number of the charity's social groups. Win saw the importance of this and left the charity £6,000 to continue this work with social groups across the borough.

Pen Pals Project – Funding from the Central Council, working with local schools and local care homes to encourage a relationship with older people and younger children via a pen pal project.

Clean & Tidy - Household Support Grant Funds to provide cleaning / hygiene products to those in need of support in the cost-of-living crisis (restricted funds invested in first quarter 2023/4).

Access Barnsley - BMBC funding restricted to providing a scooter and wheelchair hire service to the mobility challenged.

Home from Hospital - BMBC restricted funding to provide a 6 month service to support the elderly home from hospital and for 12 weeks post hospital to maintain wellbeing. Jan 23 - June 23.

Winter Warmth - Household Support Grant funds to provide the over 50's living in Barnsley that needed support with heating and eating during winter with a warm pack.

Heart Health - BMBC funding to provide heart health talks, blood pressure monitoring, health, and wellbeing sessions from July 22 - July 23.

Digital Project - Provided FREE tablets to older people and a support package of one to one tuition to use the device.

AGE UK BARNSELY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

14. Movement in Funds (continued)

The balances will be carried forward and used as follows:

Just for You - ICB funding across 4 x Age UKs in South Yorkshire to deliver a trial project for anticipatory care. From Sept 22 - July 23.

Slow & Tasty - Household Support Grant funds to provide the over 50's living in Barnsley that needed support with heating and eating during winter with a slow cooker, food, and a cookbook.

Warm Homes - Household Support Grant funds to provide 200 homes with a free Warm Homes Advisor visit and to fit for free insulation etc to reduce cost of heating.

Affordable Shopping - BMBC funding to provide an affordable shopping service to the over 50's that otherwise struggle to reach cheaper shopping options through mobility/access issues - Dec 22 - March 23

The previous period movement on the restricted funds of the charity were as follows: -

	As at 31 March 2021	Incoming	Outgoing	As at 31 March 2022
	£	£	£	£
Restricted Funds				
Men in sheds	26,291	30,563	27,247	29,607
Penistone project	16,702	75,833	65,962	26,573
North east area	1,980	35,316	33,498	3,798
Better Together South	5,789	54,955	56,372	4,372
Energy Redress	-	181,129	161,556	19,573
BMBC Central and North	1,666	25,988	27,654	-
BMBC Social inclusion	-	25,177	5,655	19,522
BOPPA	-	135,000	24,301	110,699
Age Friendly	1,500	-	1,500	-
Dementia Alliance	-	32,780	8,555	24,225
Yorkshire sport	-	5,684	5,684	-
Local support white goods	-	5,000	439	4,561
Social group donation	-	6,000	425	5,575
Pen Pals project	-	2,769	-	2,769
	<u>53,928</u>	<u>616,194</u>	<u>418,848</u>	<u>251,274</u>
Unrestricted funds	594,156	488,763	560,722	522,197
Total Funds	<u>648,084</u>	<u>1,104,957</u>	<u>979,570</u>	<u>773,471</u>

AGE UK BARNSLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

15. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	358,873	358,873
Current assets	263,177	606,166	869,343
Current liabilities	-	(347,996)	(347,996)
Total net assets	263,177	617,043	880,220
Fund balances at 31 March 2022 are represented by:	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	347,163	347,163
Current assets	251,274	308,896	560,170
Current liabilities	-	(133,862)	(133,862)
Total net assets	251,274	522,197	773,471

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

16. Pension schemes

Defined benefit scheme:

The Charity is a participating employer in the Age UK Retirement Benefits Scheme which is a Defined Benefit Scheme. The Scheme closed to future accrual on 30 November 2008. It is a multi-employer scheme as described by FRS 17 - Retirement Benefits.

The Scheme asset at 31 March 2023 of £11,000 is not recognised in these accounts, in line with FRS102, on the basis that the asset is not recoverable by reduced contributions or refunds in the plan.

A full actuarial valuation of the Scheme at 31 March 2022 is in progress and initial results of this valuation have been updated to 31 March 2023 by a qualified actuary. Using this valuation and the current FRS 102 assumptions, the deficit for the whole Scheme is £13.2m at 31 March 2019 (last year £19.9m). With effect from 1 July 2011 all employers have committed to a Deficit Recovery Plan with the aim being for each employer to repay their share of the Scheme funding deficit over a period of 10 years and 9 months. The Charity has increased its payments under this agreement to £6,036 pa.

Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method.

The principal assumptions used by the actuary in updating the latest valuation of the Fund for FRS 102 purposes were:

	31 March 2023	31 March 2022
	(%)	(%)
RPI Inflation	3.25	3.60
CPI Inflation	2.45	2.80
Rate of increase in salaries	N/a	N/a
Pension increases		
RPI Inflation subject to min of 3% pa and a max 5% pa	3.70	3.60
RPI Inflation subject to maximum of 2.5% pa	2.10	2.50
Discount rate for Scheme liabilities	4.85	2.80

Expected return on assets

The approximate split of assets for the Fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the Employer for the purposes of FRS 102.

The charity employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out within this note. The overall rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2019.

	<u>Asset split at</u>		<u>Asset split at</u>	
	<u>31 March 2023</u>		<u>31 March 2022</u>	
	(000's)	(%)	(000's)	(%)
Equities	16	9.1%	42	16.7%
Diversified growth fund	9	4.8%	32	12.6%
Infrastructure	24	13.0%	24	9.5%
Matching assets / bonds	127	70.2%	151	59.9%
Cash	5	2.9%	2	1.3%
Total	181	100.00%	251	100.00%

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Reconciliation of funded status to balance sheet:

	31 March 2023 (000's)	31 March 2022 (000's)
Fair value of assets	181	251
Present value of funded defined benefit obligations	(170)	(235)
Funded status	11	16
Unrecognised asset	(11)	(16)
Asset/(Liability) recognised on the balance sheet	0	0
Present value of unfunded defined benefit obligations	0	0

Amounts recognised in income statement:

	31 March 2023 (000's)	31 March 2022 (000's)
Operating cost:		
Current service cost	0	0
Administration expenses	1	1
Past service cost (incl curtailments)	0	0
Settlement cost	0	0
Financing cost:		
Interest on net defined benefit liability / (asset)	0	0
Pension expense recognised in profit and loss	1	1

Changes to the present value of the defined benefit obligation during the year:

	31 March 2023 (000's)	31 March 2022 (000's)
Opening defined benefit obligation (DBO)	235	245
Current service cost	0	0
Interest expense on DBO	6	5
Contributions by scheme members	0	0
Actuarial (gains) / losses on liabilities	62	(7)
Net benefits paid out	(9)	(8)
Past service cost (incl. curtailments)	0	0
Net increase in liabilities from disposals / acquisitions	0	0
Settlements	0	0
Closing defined benefit obligation	170	235

Changes to the fair value of assets

	31 March 2023 (000's)	31 March 2022 (000's)
Opening fair value of assets	251	243
Interest income on assets	6	5
Gain/(loss) on Scheme assets	(72)	6
Contributions by the employer	6	6
Contributions by Scheme members	0	0
Net benefits paid out	(9)	(8)
Administration costs incurred	(1)	(1)
Net increase in assets from disposals and acquisitions	0	0
Settlements	0	0
Closing fair value of assets	181	251

Defined contribution scheme:

The Charity has a pension scheme for employees under the auto enrolment rules. The charity contributions under the scheme were £13,648.

Total pension payments made by the company in the year ended 31 March 2023 amounted to £19,684 (last year £11,680) and there were no outstanding or prepaid contributions at the balance sheet date.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

17. Related party transactions.

There were no related party transactions during the year (2022 - £nil).

18. Commitments under operating leases.

At 31 March 2023 the total of the Charity's future minimum lease payments under non- cancellable operating leases were.

	2023	2022
	£	£
Within one year	38,287	38,287
Between one and five years	30,000	61,912
Over five years	-	-

19. Ultimate controlling party.

The charity is under the control of the board of trustees.

Accounts

AGE UK BARNLEY

A company limited by guarantee

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

AGE UK BARNLEY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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AGE UK BARNSLEY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

The Board of Trustees presents its report and audited financial statements for the year ended 31 March 2022.

Legal and Administrative details

Status

Age Concern Barnsley, a registered charity was established in 1974 as an unincorporated association. The charity transferred its assets and activities to Age UK Barnsley on the 2 April 2012.

Charity Name: Age UK Barnsley

Charity Registration Number: 1144123

Company number 07759461

Registered Office and
Operational address: 36a Queens Road
Barnsley
South Yorkshire
S71 1AR

Board of Trustees

Mrs P Watters	Chair - (Appointed 8 December 2020)
Cllr R Frost	Treasurer
Cllr J Hayward	
Cllr P Markham	
Mr S R Savage	(Appointed 15 April 2022)
Mr N Andrews	(Deceased 15 April 2021)
Mr P Wainwright	(Appointed 8 December 2020 – Resigned 15 July 2021)
Cllr K Mitchell	(Resigned 1 September 2021)

Senior Management and company secretary

Mrs D J Bunn	Chief Executive Officer (Appointed 3 October 2022)
Mrs J Holliday	Chief Executive Officer (Resigned 3 October 2022)

Independent Auditors

Riley & Co, Statutory Auditor Chartered Accountants, 52 St Johns Lane, Halifax, HX1 2BW

Bankers

Yorkshire Bank plc, 1A Peel Square, Barnsley S70 2PL

Solicitors

Newman & Bond, The Old Grammar School, 35 Church Street, Barnsley S70 2AP

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2022

Structure, Governance and Management

Governing Document

The Charity was established in 2011 as a company limited by guarantee with charitable status. On 2 April 2012 it acquired the entire assets and undertakings of Age Concern Barnsley, a charity established as an unincorporated association in 1974. The governing document under which the charity operates is the Age UK England Standard Three constitution and the company memorandum and articles of association.

Age UK Barnsley is a Brand Partner of Age UK (national charity), and the relationship is formalised in the Brand Partner Agreement (BPA). A new BPA came into effect on 1st April 2016 and runs until 31st March 2021. This BPA has been extended until April 2023.

Recruitment and Appointment of Trustees

Under the terms of the Memorandum and Articles of Association trustees may serve for a period of three years, following which they must be re-elected by the membership. Other than that, there is no limit to the length of time a person may serve as a trustee. The chair of the charity, however, is limited to a maximum of two terms of three years. The Board have developed a new Memorandum and Articles of Association but have delayed voting on it until the outcome of the new Brand Partnership is known.

Due to the nature of its work and a commitment to the central involvement of older people in all its activities the charity welcomes the substantial involvement of older people in this, the policy and decision making body of the charity.

As vacancies arise on the Board of Trustees the charity endeavours to attract nominations to replace the resulting lost areas of expertise and, where appropriate, accommodate newly identified important areas of knowledge and/or experience absent from the team.

At the AGM in December 2020, three new trustees were elected and one of these was elected to become the Chair. One permanent advisor sat on the Board throughout the year.

Trustee Induction & Training

New trustees receive a full induction into their role, the history, present operation and future plans of Age UK Barnsley and the relationship with Age UK.

Literature supplied and explained during the induction programme includes: the Charity Commission Guide – The Essential Trustee, the governing document, the annual review, a copy of the audited accounts, the strategic plan, the agreed income and expenditure budgets, staff list and organisational structure, sets of most recent minutes, contact details of fellow trustees, staff handbook and full set of policies and procedures and the volunteers handbook.

Trustees are encouraged to visit the charity's various operations to meet the staff and service users and gain a better understanding of the work of the charity.

AGE UK BARNSLEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2022

Organisational Risk

The Board of Trustees identifies and regularly reviews major risks to which the charity is exposed and ensures that systems are in place to mitigate and manage such risks. During the pandemic we have been limited in raising funds through our shops or room hire but there have been Covid related grants in place to support us through this period. We are aware that these grants will not be available at the same level going forward into next year and there is still a great deal of uncertainty about how the pandemic will continue to affect our organisation as regulations are lifted.

In this year, the Board has developed and implemented our Strategic Plan for 2020-2023. This plan sets out how we will maximise a diverse range of funding sources to enable us to meet our objectives going forward. At the same time, it will enable us to be innovative with our services to ensure that they promote independence wherever possible while offering best value and choice. This plan gives us a very detailed road map to take our organisation forward over the next few years. It will enable us to monitor our progress and risks regularly and to respond quickly to any problems.

The organisation has CHAS (Contractors Health and Safety) accreditation and has completed risk assessments in all key areas, including fire safety, health and safety, food hygiene and infection control. Risk assessments are carried out for all activities and services for older people, and all services staff receive training in safeguarding. Where risks have been identified, action has been taken to minimise them. Comprehensive insurance cover has been taken out for all areas of activity.

Objectives and Activities

The charity's mission is to promote the wellbeing, independence, dignity, choice and inclusion of older people in the Barnsley area, in particular those who are disadvantaged through ill-health, disability, poverty or social exclusion. Our work has been more important than ever this year with older people disproportionately affected by Covid 19.

Organisational Structure

Age UK Barnsley is a company limited by guarantee with charitable status, a registered Charity, a brand partner of Age UK and a member of the Age England Association.

Age UK Barnsley has a Board of Directors consisting of up to eight trustees and a Chair. The trustees met every two months during the period and are responsible for the strategic direction, policy and effective governance of the charity.

Due to issues related to the pandemic, meetings were held online. The Chair and Treasurer have remained in close contact with the Senior Management Team throughout the year.

A scheme of delegation is in place and the day to day responsibility for the running of the charity and the services it provides rest with the Chief Executive Officer.

Quality Standards

The charity strives to achieve the highest possible quality in the service it provides. In May 2018 we achieved the independently audited Age UK Charity Quality Standard. We hold the Age UK Information and Advice Quality Standard and the National Advice Quality Standard as well as CHAS (health and safety) accreditation.

AGE UK BARNSLEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2022

Overview

This year began with the incredible rollout of the Covid Vaccines across the UK. It finally felt as though daily lives could get back to some sort of normality. This has happened gradually with many hurdles along the way, businesses reopening gradually and even now, Covid 19 levels are still extremely high and affecting our workplaces and communities. Although the oldest and most vulnerable people were among the first to get vaccinations, it has taken time to roll this out across the population. This has been a period of recovery right across 2021-2022. Older people gradually started to get back into the community over the year, but they faced further difficulties that had developed during long periods of isolation in their own homes. During the various lockdowns, older people had not been moving around and became deconditioned. Their mobility and confidence in getting around independently deteriorated. Our Information & Advice Service became extremely busy with older people that had previously been living independently, now needing care and support. Reduced strength and balance led to increased vulnerability to falls and mental health problems like depression and anxiety spiralled as older people had endured long periods of social isolation and restrictions.

Staff and Volunteers at Age UK Barnsley had worked really hard the previous year to keep older people safe and engaged through the lockdowns and many of us had faced personal challenges in our own lives. We knew that we would have to pick ourselves up and keep working just as hard and innovatively for our beneficiaries in the year 2021 to 2022. We certainly responded to the challenge by increasing the number of physical activity opportunities right across the Barnsley borough, especially those that help prevent falls, and building up community-based support and social activities. We have continued working in partnerships to support older people better e.g., Age Friendly Barnsley, The Barnsley Third Sector Dementia Alliance and more recently Barnsley Older People Physical Activity Alliance.

We have developed, and are working to, a 3 year, detailed strategy for the organisation. The themes underpin our focus and direct our efforts. They are:

- 1) Future proofing our charity
- 2) Progressive thinking
- 3) Meeting current needs
- 4) Adaptability to excel in ambiguity
- 5) Efficient systems and processes
- 6) Marketing our organisation
- 7) Funding our services

Age UK Barnsley has grown substantially over the last 5 years both in terms of income, reach and range of services and activities for older people. The fast growth and effect of the pandemic have meant that we have had to build our infrastructure and services in an ad hoc way. This year we have started to look at what we need our organisation infrastructure and range of services to look like, to meet our beneficiaries' needs in the future. This period of transition will carry on into 2022-2023.

We are gradually building up a comprehensive range of services and partnerships that will support older people in the borough. There are more details about the various services, activities, and partnerships below.

Shops- Town Centre, Cudworth and Wombwell.

Our shops raise much needed funds that support us to provide services and to fund our infrastructure. The people of Barnsley have been extremely generous in their donations of goods, and we were extremely well stocked at the beginning of this year. We have shops in the town centre, Cudworth and Wombwell. The shops act as information points for older people as well as being a place where they can pop in for a chat with staff and volunteers. The pandemic substantially affected local shops but generally, with rising costs and lower footfall, it is getting increasingly challenging to create a surplus in shops outside the town centre to support the charity.

The town centre shop on Eldon Street has enabled people to hire mobility scooters and wheelchairs through Access Barnsley so they can use the great, new town centre facilities. In March 2022 there are 469 Access Barnsley members who have used the service on a regular or occasional basis.

AGE UK BARNSLEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2022

Information & Advice Service

The Information and Advice Service (I&A) is an accredited service holding both the Age UK Information and Advice Quality Standard and the National Advice Quality Standard. The Service is now offering face to face and home visits again and is based at the Queens Road Resource Centre.

During 2021-22, the Information and Advice Service has been delivered by a part-time Manager, three part time Advice Workers and volunteers. This service is free to those people that use it. A total of 1592 clients accessed the service during 2021-22. These numbers are similar to pre covid 2019/20. The 1592 clients, generated 3767 different types of enquiries, some clients having more than one enquiry, e.g., benefits, then housing etc. The service was awarded funding from the Age UK/Eon Benefits take-up programme along with funding from BMBC. Eligible people were referred for the Warm Homes discount scheme and received a copy of an energy saving guide. Age UK Barnsley was extremely grateful to again receive a donation from the Marjorie Coote Older Peoples Charity Fund to help us to fund this service and to keep it free at the point of delivery.

During 2021-22 we dealt with 3767 different enquiry types. As in previous years Benefits remains the most common requested subject, and consists of Benefit Checks, eligibility to Benefits, and form completion. This is then followed by Community Care (carers/handyman/aids and adaptations), Housing (seeking social housing), Legal (Power of Attorney, wills etc), Health Services (treatments/travel).

Benefit gains of £936,778.00 were made for older people in Barnsley.

Case Study information and Advice

The 92-year-old service user lived alone in house she owned. She was struggling with her care needs, was very independent and wanted to remain in her own home. The Information and Advice Service told her Attendance Allowance and the fact that it was not means tested, something she had never heard of before. We made a home visit to the client to complete the Attendance Allowance application on her behalf and she was awarded £90 per week. We then completed a Benefit check for the client. The Attendance Allowance had made the client eligible for Pension Credit of £20 per week. Client advised that she had never asked before but other benefits as because she got full Council Tax rebate, she assumed she could not get anything else. The overall benefit gain for the client for the year was £5720. This allowed the client to pay for a gardener and cleaner, something she could not have afforded before without our help. This also allows her to remain as independent as possible in her own home.

Health and Wellbeing Centre (Day Care)

The Health and Wellbeing Centre offer a day care service aimed primarily at older people who have a 'substantial' level of need including people living with dementia. The aim of the centre is to improve quality of life, reduce isolation and promote wellbeing.

Between April 2021 and March 2022, 47 individuals attended the Health & Well Being centre.

We have had a varied programme of activities throughout the year that is adapted to meet all abilities. Activities have included - exercise sessions to help improve/maintain muscle strength, balance, Table Tennis, indoor bowling, darts & skittles. These are all fun ways to help maintain hand eye coordination. We provide a selection of quizzes puzzles and games to keep brains active and reminiscence sessions to prompt past memories and conversation. We provided crafts and musical activities which bring out the artistic side of all. We had different themes throughout the year some to help orientate service users to the time of the year such as springtime, Christmas & Valentines day, some other themes were 'Our Working Life' 'Holiday Memories'. We had a 'Remember the 60s' week this involved quizzes, memories of music fashion films sporting events & TV of the decade a 60's sing along we even tried some foods that were popular at the time. Everyone enjoyed their journey back to the 60's. There are fortnightly visits from a therapist who offers therapeutic massages to everyone. We also have had provided information regarding the range of services that are provided by Age UK Barnsley and sessions around health & wellbeing such as falls prevention & fire safety.

Age UK Barnsley's Day Care is full of laughter, singing and dancing. The sounds fill our Resource Centre on Queens Road.

AGE UK BARNSLEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2022

Day Care Feedback Quotes.

'I love coming, best place I've been I look forward to Fridays'

'Thank you for all you have done for my husband for the short time he was with you, your kindness was much appreciated'

'I never thought mum would settle at the Centre but she looks forward to her visits I want to thank you for the care you give her'

Thank you for the care and considerate way you looked after X, my husband'

'I really appreciate all you do to care for XX while he is with you it gives me time to go and do my shopping without worrying about him'

Men in Sheds

The Barnsley Men in Sheds Service is a large industrial unit just off Summer Lane in Barnsley Town Centre. The focus is mainly woodwork although there are other activities on offer. The National Lottery funded initiative aims to address social isolation and loneliness in a meaningful and familiar environment. Members have been looking forward to some relative normality after the lockdowns and regulations of the previous year and the opportunity to grow the service. This Service is run by the men themselves via a Steering Group and volunteers, and it is currently open 4 days each week. The New Year saw the Shed open without restriction and also open its doors to new members. In the three months to the end of March, we have taken on 23 new members which brings us to 246 registered members. There are an average of 181 attendances each month. The Men have been making wooden goods for sale to raise funds and also for Community Projects.

The Shed has funding for a further two years but is already working to a plan to become self-sustaining. As well as developing activities outside the Shed they are looking at developing DIY and woodwork related training over the next year.

The men really value the project and feedback includes:

"I come to help my fellow shedders and that helps my mental health"

"The shed stops me watching TV all day"

"It gives me a reason to get up as there is always someone to talk to"

"I look forward to going to the shed, it makes me feel part of something"

AGE UK BARNSLEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2022

Community Based Social Inclusion Services

Age UK Barnsley are delivering Social Inclusion projects across 5 of the 6 Council Areas of Barnsley. They are Central (My Community, My Life Service), North (The North East Area Social Isolation and Dementia Service), Penistone Social Inclusion Service, and South Area (Better Together Service). Age UK Barnsley have based one day a week of Information and Advice cover directly into the Dearne Area through our own fundraised income to ensure that we reach older people in this area.

The individual Social Inclusion Services are different according to the needs of the particular area but there are some common activities that include:

- Social Inclusion Officers- They work directly with socially isolated older people to identify any issues that are making them isolated and helping to manage them. It could be a health problem, disability, lack of confidence, transport links, unsuitable housing.
- Information and Advice- each area has access to an Information and Advice Officer. They are able to help with advice about social care services and housing. They can also carry out a Benefits Check and help with applications to ensure people are accessing all the money they are entitled to. They are also able to help people to apply for Energy Discounts and share advice about warm homes.
- We have wonderful volunteers that are called Good Neighbours that befriend older people in the community and visit or phone them regularly.
- Transport is a major problem for many older people. We support people to sign up for Dial a Ride Services and in some of our Social Inclusion Services, we have small Community Car Services
- We develop group activities within communities according to what people want and often in partnership with other organisations e.g. The Chatty Café, Healthy Mind and Healthy Body Group
- There is a second Men in Sheds Project that is run as part of the Penistone Social Inclusion Project. The men have taken on a number of projects including making the scenery for the local pantomime and bird boxes for the Trans Pennine Trail..

These services support a high number of socially isolated older people, and it is a very successful model of working that is based on national research. We estimate that we have engaged with 1840 older people this year through these services. Below are two case studies of the sort of outcomes that come from these services.

Case Study 1 –

This case study describes how Mr W started getting support from Age UK Barnsley and how he has progressed since due to the changes and developments of the pandemic.

Mr W called into Age UK Barnsley after seeing an advertisement for one of our groups. Being isolated and having no family or friends, Mr W felt compelled to reach out to Age UK Barnsley in an effort to improve his life, which he says he was finding pointless.

Prior to Covid-19 and lockdown restrictions, Mr W was very active, loved socialising with people but really missed his working life after retirement as he lost all his friends. Since lockdowns, he feels his social life has disappeared completely and he can go weeks without speaking a single word to anyone. Talking to Mr W assessment it was clear that he needed a social group, especially with other men his own age. However, it needed to be a group where there would be other men, light-hearted jokes and "banter" as that is what he missed the most after retiring.

- *Mr W agreed to attend one of our Walking Football groups to see how he felt. Mr W became a regular attendee. He gained friendships within the group which has improved his mental wellbeing*
- *Following the walking football sessions, Mr W then decided to become a volunteer at Age UK Barnsley, befriending other older people in his community.*
- *As Mr W's confidence grew, he has now also used his new friendship links to start to run a very active litter picking group around his area.*

AGE UK BARNSELEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2022

Case Study 2

This case study illustrates the impact setting up a group can have on a local community, especially following COVID, in terms of reducing social isolation and loneliness, re-connecting people to others they know or have known in the past, sharing information and linking people to other activities in the community, as well as supporting carers and those with dementia in a non-specialist setting.

The Chatty Cafe Group is dementia friendly which means that it is suitable for people with dementia alongside a wider group of people. It was primarily set up to encourage people who might be lonely or isolated to get together.

Anyone over 50 can drop-in for hot drinks and toast with butter. There are activities such as a raffle, quiz, table games, entertainment etc. Information about other opportunities is shared and people can access support from wider Age UK Barnsley Services. However, the majority of people just like to come to meet with others for a chat and a laugh, and to find out if anything new is happening! Age UK Barnsley staff and volunteers make sure that no one is left on their own, offer support and introduce them to others.

People come from the local community as well as the surrounding areas. The Chatty Café is very well attended, and they have arranged special events like a trip to the seaside. It is an informal environment where friendships can be made. People living with dementia and their carers enjoy the service as well as older people that enjoy the social aspect.

BOPPAA- Barnsley Older People Physical Activity Alliance

In October 2021, Age UK Barnsley was asked to lead on BOPPAA. One of the Age Friendly Barnsley targets had been to increase the number of physical activities for older people because a lot of older people had become deconditioned following inactivity in lockdowns. Although this target was met, there was still more work to do increasing the range of activities, making sure there are local opportunities right across the borough and providing evidence-based strength and balance activities to help prevent falls.

We very quickly appointed a Project Manager and set to work identifying partners. There is a Core Members Group that meets regularly to steer the initiative. This includes partners like Public Health, BPL, Reds in the Community, BU3A and Healthy Bones etc. There is also a wider group of providers of physical activity opportunities that can access training, small grants and support to promote their services.

One of the outcomes was to ensure that there were an adequate number of Instructors that could provide high level Postural Stability Training to prevent falls. Every Local Authority Area now has Healthy Bones classes delivered locally and more instructors from a range of organisations are going through training to deliver more of the postural Stability/ Strength and Balance groups. These Postural Stability- falls prevention groups are subsidised so that people can access 6 weeks of free sessions and then the charge is kept to a minimum level of £3 per session. Training has also been held so that BOPPAA providers can attend events to assess and identify those people that might be at risk of falling and to link them to appropriate activities. In consultation with older people, BOPPAA have also increased the number of Tai Chi classes and Walking Groups in the borough and worked with providers of any walking related activities like bowls, walking football etc. A number of small grants have been given to a range of organisations to provide activities that get people moving for physical and mental wellbeing.

BOPPAA has recently released a very user-friendly timetable on the Age UK Barnsley website so that older people can easily find out what is available in their area. <https://boppaa.ageukbarnsley.org.uk/> Over the coming weeks we will be producing paper versions of this for people that aren't online.

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2022

Volunteering

Over the year we have had 140 active formal volunteers, and many more micro-volunteers that help out on an ad hoc basis, working with Age UK Barnsley. More than half of all our volunteers are over the age of 60 but we have volunteers of all ages.

Age UK Barnsley would not be able to function without the commitment and hard work of its volunteers. Whatever role our volunteers take on whether it is directly in services or in the shops that fund the services, they are making a massive difference in the lives of older people in the Barnsley area. In June 2022 we held a tea party for our volunteers and there are a number of events planned across the communities of Barnsley to encourage more people to get involved in volunteering.

We are using a social media platform called Volunteero to enable volunteers that have smartphones, to report and raise concerns digitally.

Age Friendly Barnsley

Age Friendly Barnsley has gone from strength to strength. Age UK Barnsley lead on this initiative alongside BMBC but the success comes from the partnership working with a wide range of individuals and organisations. There are various groups that support the work including a multi-agency steering group and an Older People's Leadership Group that provides consultation and accountability.

- At the end of September 2021, we held an Age Friendly Barnsley festival as part of International Older People's Day. More than 600 older people took part. Events included six Love Later Life Celebration Events across the areas of the borough. BU3A Brass band playing outside the new town centre library and presentations about our Age Friendly Barnsley achievements and images of positive ageing inside. We had Walking Football and bowls tournaments, and the Age Friendly Barnsley Flag flew over the Town Hall.
- We have been working on our action plan too developing physical activity opportunities, intergenerational events and supporting older people to get online.
- One successful Age Friendly project was funded by the Energy Redress Fund to a partnership of Age UK Barnsley, Berneslai Homes and Energise Barnsley. We were able to provide batteries for existing solar panels in 75 older households across the borough. This will enable these beneficiaries to store the energy from their solar panels to use at times when their panels aren't active and will help with electricity bills.
- Another successful Age Friendly initiative is Take a Seat Barnsley. This was originally suggested by older people in consultation. They found it difficult to access some of the beautiful parks and open spaces that we have in our borough because they needed to be able to sit down and take a rest before walking further. By September 2022 there will be more than 60 Age Friendly Barnsley seats available. Many of the locations have been identified specifically by individuals or Walking Groups.
- We have also continued honouring and promoting good practice with our regular Age Friendly Awards. Recipients this year have included The Snap Tin Café for their work in their community and Mac McKechnie and BU3A for developing Walking Cricket. Well-deserved awards went to Brian Johnson, a local woodworker, and the children of Thurlstone Primary School. Brian kindly created Bug Hotels that were given to the children who decorated them and put them in place in the school grounds to provide a safe shelter for insects.

Barnsley Third Sector Dementia Alliance

This was the first year of the Barnsley Third Sector Dementia Alliance that is part of Age Friendly Barnsley. Six organisations, that work with people living with dementia and their carers, have come together to make their joint offer more accessible, consult widely, reach as many beneficiaries as possible and avoid duplication. The six organisations are Age UK Barnsley, The Alzheimer's Society, BIADS, Butterflies, Crossroads and Making Space.

In this first year, we have worked with 911 beneficiaries through a range of services. We have developed a Memorandum of Understanding, provided presentations to organisations like Barnsley Hospital, developed a single point of access, service leaflets and we are working on a local Dementia Guide. The Alliance have recently commissioned an independent consultation about the experience of living with dementia in our borough. This has identified where there are gaps in service and what we are doing well as well as areas we need to improve. Over the coming year, we will be working on these. The Alliance works closely with the Strategic Group called Dementia and Me to ensure we have a shared approach.

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TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2022

The Past and the Future

The pandemic and its long-term isolation have had consequences for our older people in terms of reduced strength and balance, low confidence levels and a substantial increase in mental health problems. While older people have gradually been coming out and engaging with their communities again, more support has been needed and Age UK Barnsley has stepped up again to provide support. The BOPPAA has enabled us to work in a meaningful way with lots of partners to help older people get moving and meet with others socially. Our Information and Advice Service and Social Inclusion Services help us reach a high number of older people to support them with whatever they are facing.

Our Organisation has grown substantially over the last five years both in terms of income and reach, despite the pandemic. We now have a range of services that we can offer and over the next year, we need to ensure that older people can access all our services seamlessly whichever way they come into contact with us. We are careful that our services are as inclusive as possible and that we will always work in a personalised way, throughout our services, recognising the strengths and resources of individuals as well as their needs and aspirations.

The Board of Trustees regularly monitors all risk for the organisation. They oversee health and safety and safeguarding directly. We are constantly looking at a diverse range of income sources, so we aren't reliant on any one source. We want to carry out more fundraising events and corporate fundraising over the next year.

Over the next year, we will keep supporting Age Friendly Barnsley and promoting the amazing contribution of older people in our borough. This is not least through volunteering, and we know at Age UK Barnsley that we cannot work successfully without the time and skills of our volunteers, young and old, that support every part of our charity.

We will be introducing new services including Healthy Living Groups, Healthy Heart Groups, Digital Project (getting more people online) and a Handyman Service. We will also be working alongside the Memory Team to deliver a pilot of Maintenance Cognitive Stimulation Therapy Sessions that aims to slow down cognitive deterioration with people affected by dementia.

April 2021- March 2022 has been an excellent year for Age UK Barnsley but we know that there is so much more to do. Having grown substantially over recent years and developing an excellent reputation for working in partnership and campaigning on behalf of older people, we now need to work hard to maintain what we have achieved. There are challenges ahead with the wider implications of the situation in Ukraine, Brexit, and a rising cost of living, meaning our role supporting older people in Barnsley is more important than ever.

Financial Review

The results for the year ended 31 March 2022 show a surplus of £125,387 (2021 £75,538).

With the opening up of the retail shops because of the Covid-19 restrictions, shop income is increased to £248,579 (2021 £78,370).

In addition, there has been grants from government and other sources have been obtained in the year so that total income is increased to £1,104,957 from £775,681.

The balance sheet at 31 March 2022 has liquid funds of £550,551 held in cash and bank balances and net assets of £773,471, of which £522,197 is held as unrestricted funds.

AGE UK BARNSELEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2022

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level which at least equates to approximately three months unrestricted expenditure. This is in order to provide a contingency fund for exceptional or unexpected expenditure, provide working capital for cash flow purposes, and provide funds for investment and development in priority areas for Age UK Barnsley.

Risk Management

Like many local charities, the main risks facing Age UK Barnsley relate to the potential for not achieving income targets, either through loss of contracts or a reduction in grants.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Public Benefit Reporting

The trustees consider they have complied with Charities Act 2011 having due regard to the public benefit guidance published by the Charities Commission.

Trustees' Responsibilities

The trustees (who are also directors of Age UK Barnsley for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

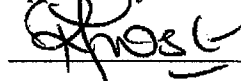
In so far as the trustees are aware:

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

AUDITORS

The auditors, Riley & Co limited, who were appointed in the period will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by the trustees and signed on their behalf by:



Mr R Frost
Treasurer

28-12-2022

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OF AGE UK BARNSELEY
YEAR ENDED 31 MARCH 2022**

Opinion

We have audited the financial statements of Age Uk Barnsley (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OF AGE UK BARNSELEY
YEAR ENDED 31 MARCH 2022

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

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

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

Other matter

It should be noted that the prior year comparatives were unaudited.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OF AGE UK BARNSELEY
YEAR ENDED 31 MARCH 2022**

Our responsibilities for the audit of the financial statements

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery/ employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships; Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
OF AGE UK BARNSELEY
YEAR ENDED 31 MARCH 2022**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Victoria Atkinson BA FCA (Senior Statutory Auditor)
For and on behalf of Riley and Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Dated: 09 / 01 / 2023

AGE UK BARNSELEY

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 £
Income and endowments from:					
Income from donations and legacies	2	4,084	8,769	12,853	10,748
Gift aid income		4,233	-	4,233	3,294
Grants	3	46,501	376,318	422,819	270,167
Income from trading activities					
Shop income		248,579	-	248,579	78,370
Government grants	3	9,334	-	9,334	154,104
Income from investments					
Interest received		198	-	198	-
Income from charitable activities	5	175,834	231,107	406,941	258,998
Total income and endowments		<u>488,763</u>	<u>616,194</u>	<u>1,104,957</u>	<u>775,681</u>
Expenditure on					
Raising funds					
Shop operating costs	6	184,687	-	184,687	141,540
Charitable activities	6	376,035	418,848	794,883	558,603
Total expenditure		<u>560,722</u>	<u>418,848</u>	<u>979,570</u>	<u>700,143</u>
Net income for the year		<u>(71,959)</u>	<u>197,346</u>	<u>125,387</u>	<u>75,538</u>
Net movement in funds		<u>(71,959)</u>	<u>197,346</u>	<u>125,387</u>	<u>75,538</u>
 Fund balances brought forward at 1 April 2021		594,156	53,928	648,084	572,546
Net income/(expenditure) for the year		(71,959)	197,346	125,387	75,538
Fund balances carried forward at 31 March 2022		<u>522,197</u>	<u>251,274</u>	<u>773,471</u>	<u>648,084</u>

The notes form part of these financial statements.

AGE UK BARNESLEY

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	10	347,163	367,609
Investments	11	3	3
Current assets			
Stocks		4,864	5,453
Debtors: amounts falling due within one year	12	4,752	7,580
Cash at bank and in hand		<u>550,551</u>	<u>300,388</u>
		560,167	313,421
Creditors: amounts falling due within one year	13	<u>133,862</u>	<u>32,949</u>
Net current assets		426,305	280,472
Net assets		<u>773,471</u>	<u>648,084</u>
Funds			
Income funds			
Restricted funds	14	251,274	53,928
Unrestricted funds	14	522,197	594,156
Total charity funds		<u>773,471</u>	<u>648,084</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the trustees on the

and signed on their behalf by:

R Frost
Trustee

28.12.2022

Company Registration No. 07759461

AGE UK BARNSELEY
CASH FLOW STATEMENT
YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flow from operating activities	253,544	126,675
Net cash flow from operating activities	<u>253,544</u>	<u>126,675</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(3,183)	(16,411)
Interest received	(198)	-
Net cash flow from investing activities	<u>(3,381)</u>	<u>(16,411)</u>
Net increase in cash and cash equivalents	250,163	110,264
Cash and cash equivalents at 1 April 2021	300,391	190,127
Cash and cash equivalents at 31 March 2022	<u>550,554</u>	<u>300,391</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	550,554	300,391
Cash and cash equivalents at 31 March 2022	<u>550,554</u>	<u>300,391</u>

Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income for year	125,387	75,538
Interest receivable	198	-
Depreciation and impairment of tangible fixed assets	23,629	31,960
Decrease in stocks	589	1,903
Decrease in debtors	2,828	24,485
Increase/(decrease) in creditors	100,913	(7,211)
Net cash flow from operating activities	<u>253,544</u>	<u>126,675</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. Accounting policies

- a. Age UK Barnsley is a private company limited by guarantee and registered in England and Wales. The charity's registered office is 36a Queens Road, Barnsley S71 1R.
- b. 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) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
- c. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling the functional currency of the charity.
- d. Grants including grants for the purchase of fixed assets are recognised in full on the Statement of Financial Activities in the year in which they are received. However where the donor has imposed restrictions on the expenditure of resources which amount to pre conditions for use, the grants are deferred to the relevant future accounting period.
- e. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.
- f. Unrestricted funds are donations and other income received or generated for the object of the charity without further specified purpose and are available as general funds.
- g. Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when received. Legacies are monitored from notification and recognised in the financial statements where there is reasonable certainty of receipt.
- h. Designated funds are unrestricted funds, earmarked by the board of management for a particular purpose.
- i. Staff cost and expenditure are recognised on an accruals basis as a liability is incurred.
 - Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.
 - Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries.
 - All support costs are allocated between the expenditure categories of the Statement of Financial Activities on a ratio of time spent in these areas, as it is considered this basis is the most appropriate method of reflecting use of the resource.
- j. Fixed assets for charitable use where over £500 are capitalised at cost. Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The relevant grants are credited to a restricted capital fund carried forward on the balance sheet. The relevant fund is reduced over the useful economic life of the asset in line with its depreciation policy. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life, to which in all cases is set at four years. The freehold buildings are being depreciated over fifty and thirty seven years. Fixed asset investments are stated at fair value.
- k. Stocks are valued at the lower of cost and net realisable value. Cost is computed on a first in – first out basis.
 - Net realisable value is based on estimated selling price less the estimated cost of disposal.
- l. Irrecoverable VAT is written off to the Statement of Financial Activities except where amounts relate to the purchase of fixed assets in which case the costs are capitalised with the relevant asset.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

- l) The charity participates in a defined benefit pension schemes for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Current service costs, past service costs and gains and losses on settlements and curtailments are charged to appropriate resources expended categories in the statement of financial activities. Past service costs are recognised over the vesting period or immediately if the benefits have vested. When a settlement (eliminating all obligations for benefits already accrued) or a curtailment (reducing future obligations as a result of a material reduction in the scheme membership or a reduction in future entitlement) occurs, the obligation and related plan assets are re-measured using current actuarial assumptions and the resultant gain or loss is recognised in the statement of financial activities during the period in which the settlement or curtailment occurs.

The interest cost and the expected return on assets are shown as a net amount as other finance cost or income. Net pension finance costs are allocated to appropriate resources expended categories in the SoFA. Actuarial gains and losses are recognised based on the latest actuarial valuation.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme deficit is recognised in full on the balance sheet.

- m) Operating leases- Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred.
- n) Going concern – The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern, nor any significant areas of uncertainty that affect the carrying value of assets held by the company.

2. Donations and legacies

	2022 £	2021 £
Donations	12,853	10,748
Legacies	-	-
	<u>12,853</u>	<u>10,748</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

3. Grants received

	2022	2021
	£	£
Barnsley MBC	173,156	206,168
Age UK	8,700	54,085
HMRC - Job Retention Scheme	5,774	33,005
Barnsley MBC Retail closure grant	9,334	33,302
SYCF	-	5,000
Centre for Better Aging	1,079	-
Yorkshire sport	5,684	-
Energy saving trust	146,129	-
Bernslai homes	35,000	-
Big Lottery (Men in Sheds, ID : 0010302714)	30,300	61,437
CAB	6,996	21,195
M Coote	10,000	10,000
Others	-	79
	<u>432,153</u>	<u>424,271</u>

4. Staff costs and numbers

	2022	2021
	£	£
Staff costs during the year were as follows:		
Salaries and wages	500,326	415,841
Social security costs	23,656	20,233
Pension costs	18,384	11,791
	<u>542,366</u>	<u>447,865</u>

No employee received emoluments of more than £60,000

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

	No	No
Chief Officer	1	1
Central services	21	20
Day care	4	4
Shop	8	8
	<u>34</u>	<u>33</u>

No trustee received any remuneration or other benefits for the year (2021 £nil). Travel and other costs amounting to £nil (2021 £nil) were reimbursed to trustees.

The charity pays for trustee's liability cover, totalling cover of £100,000, as part of the general insurance policy, the cost of the trustee cover is not separately identifiable from the total cost incurred in the year.

The total employee benefits including employer pension contributions of the key management personnel of the charity were £35,097.

Key management personnel comprise the Trustees and the Chief Executive.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

5. Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 £
Income from care contracts	54,165	-	54,165	46,092
Social Isolation contracts	-	84,955	84,955	79,946
Adult classes and room hire	2,365	-	2,365	20
Area Contracts	41,250	10,552	51,802	34,816
Day care income	13,520	-	13,520	9,866
Fundraising	4,215	-	4,215	13,694
Sundry income	2,558	600	3,158	114
Health and wellbeing	10,475	-	10,475	5,107
U3A postage	1,811	-	1,811	2,851
Access Barnsley	26,284	-	26,284	24,778
Age friendly	7,641	-	7,641	-
Age UK sustainability contribution	10,000	-	10,000	12,735
Age UK Eon	1,550	-	1,550	-
Shopping service	-	-	-	28,979
BOPPA	-	135,000	135,000	-
	<u>175,834</u>	<u>231,107</u>	<u>406,941</u>	<u>258,998</u>

6. Expenditure analysis

	Shop expenditure 2022 £	Charitable 2022 £	Total expenditure 2022 £	Shop expenditure 2021 £	Charitable 2021 £	Total expenditure 2021 £
Staff costs	107,649	434,717	542,366	86,811	361,055	447,866
Premises costs	46,736	62,570	109,306	32,407	55,881	88,288
Office costs	1,778	16,190	17,968	1,247	20,843	22,090
Vehicle expenses	3,194	13,018	16,212	1,280	8,046	9,326
Service supplies	13,257	234,542	247,799	7,756	76,683	84,439
Corporate	1,962	20,328	22,290	1,688	14,486	16,174
Depreciation	10,111	13,518	23,629	10,351	21,609	31,960
	<u>184,687</u>	<u>794,883</u>	<u>979,570</u>	<u>141,540</u>	<u>558,603</u>	<u>700,143</u>

7. Net incoming resources

Net incoming resources is
stated after charging:

	2022 £	2021 £
Depreciation	22,317	31,960
Auditors' remuneration	4,250	-
Property hire	<u>42,492</u>	<u>38,684</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

8. Charitable activities by fund

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 £
Charitable activities				
Day care services	61,321	-	61,321	61,391
Men in Sheds	-	27,247	27,247	27,177
Management and administration	212,284	-	212,284	110,719
Advice & Information	41,519	-	41,519	35,325
Social Isolation projects	-	89,870	89,870	91,748
Penistone project	-	65,962	65,962	60,362
Dementia alliance	-	8,555	8,555	-
South Yorkshire Community Aid	-	-	-	5,000
Room hire	-	-	-	1,025
BMBC Social inclusion	-	5,655	5,655	-
Local support white goods	-	439	439	-
Energy wise	-	-	-	2,980
Area grants	33,069	27,654	60,723	50,861
CAF	-	-	-	14,199
Lottery	-	-	-	9,900
Better together south area	-	-	-	60,707
Age friendly	-	1,500	1,500	1,500
Access Bamsley	22,136	-	22,136	23,546
Yorkshire sport	-	5,684	5,684	-
Energy Solar	-	161,556	161,556	-
BOPPA	-	24,301	24,301	-
Social groups	-	425	425	-
Auditors' remuneration	4,250	-	4,250	-
Accountancy	1,456	-	1,456	2,163
	376,035	418,848	794,883	558,603

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9. Total resources expended

	Shop operating costs £	Day care service £	Access Barnsley £	Men In Sheds £	Social Isolation Projects £	Penistone Projects £	Advice & Info £	Energy redress £	Dementia Alliance £	Area Contracts £	BOPPA £	Management & support £	Total 2022 £	Total 2021 £
Staff costs	104,982	49,349	9,035	3,250	68,757	48,254	30,238	-	2,340	50,966	4,661	125,795	497,627	420,868
Pension	2,667	557	-	-	5,684	557	449	-	-	1,043	-	8,725	19,682	11,790
	107,649	49,906	9,035	3,250	74,441	48,811	30,687	-	2,340	52,009	4,661	134,520	517,309	432,658
Other Costs	77,038	11,415	13,101	23,977	19,472	17,151	10,832	161,556	6,215	8,736	19,640	93,108	462,261	267,485
Allocated support cost	184,687	61,321	22,136	27,247	93,913	65,962	41,519	161,446	8,555	60,745	24,301	227,628	979,570	700,143
	151,689	75,939										-227,628		
Total	336,367	137,260	22,136	27,247	93,913	65,962	41,519	161,556	8,555	60,823	24,301	-	979,570	700,143

Support costs are allocated based on a percentage of employee numbers for day care services (33.33%) and shop operating costs (66.67%) respectively.

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

10. Tangible fixed assets

COST	Motor vehicle	Computer equipment	Shop fittings	Equipment	Freehold land and buildings	Total
	£	£	£	£	£	£
As at 1 April 2021	13,316	24,419	80,181	38,538	402,065	558,519
Additions	-	3,183	-	-	-	3,183
Disposals	-	-	-	-	-	-
As at 31 March 2022	<u>13,316</u>	<u>27,602</u>	<u>80,181</u>	<u>38,538</u>	<u>402,065</u>	<u>561,702</u>
DEPRECIATION						
As at 1 April 2021	6,658	15,401	61,231	34,735	72,885	190,910
Disposals	-	-	-	-	-	-
Charge for year	<u>3,329</u>	<u>5,001</u>	<u>4,786</u>	<u>2,348</u>	<u>8,165</u>	<u>23,629</u>
As at 31 March 2022	<u>9,987</u>	<u>20,402</u>	<u>66,017</u>	<u>37,083</u>	<u>81,050</u>	<u>214,539</u>
NET BOOK VALUE						
As at 31 March 2022	<u>3,329</u>	<u>7,200</u>	<u>14,164</u>	<u>1,455</u>	<u>321,015</u>	<u>347,163</u>
As at 31 March 2021	<u>6,658</u>	<u>9,018</u>	<u>18,950</u>	<u>3,803</u>	<u>329,180</u>	<u>367,609</u>

11. Investments

	2022	2021
	£	£
Investment in Age UK Barnsley (Trading) Limited	<u>3</u>	<u>3</u>

Age UK Barnsley (Trading) Limited was dormant for the year ended 31 March 2022 and 31 March 2021 and has no assets and negative £3 reserves. Consolidated accounts are not prepared as the subsidiary has no assets or liabilities.

AGE UK BARNLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12. Debtors: Amounts falling due within one year

	2022	2021
	£	£
Other debtors	3,244	6,306
Prepayments	1,508	1,274
	<u>4,752</u>	<u>7,580</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	38,386	15,460
Deferred income	95,476	17,489
	<u>133,862</u>	<u>32,949</u>

14. Movement in Funds

The movement on the restricted funds of the charity were as follows: -

	As at 31 March 2021	Incoming	Outgoing	As at 31 March 2022
	£	£	£	£
Restricted Funds				
a) Men in sheds	26,291	30,563	27,247	29,607
b) Penistone project	16,702	75,833	65,962	26,573
c) North east area	1,980	35,316	33,498	3,798
d) Better Together South	5,789	54,955	56,372	4,372
e) Energy Redress	-	181,129	161,556	19,573
f) BMBC Central and North	1,666	25,988	27,654	-
g) BMBC Social inclusion	-	25,177	5,655	19,522
h) BOPPA	-	135,000	24,301	110,699
i) Age Friendly	1,500	-	1,500	-
j) Dementia Alliance	-	32,780	8,555	24,225
k) Yorkshire sport	-	5,684	5,684	-
l) Local support white goods	-	5,000	439	4,561
m) Social group donation	-	6,000	425	5,575
n) Pen Pals project	-	2,769	-	2,769
	<u>53,928</u>	<u>616,194</u>	<u>418,848</u>	<u>251,274</u>
Unrestricted funds	594,156	488,763	560,722	522,197
Total Funds	<u>648,084</u>	<u>1,104,957</u>	<u>979,570</u>	<u>773,471</u>

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

14. Movement in Funds (continued)

The balances will be carried forward and used as follows:

- a) Men in sheds – Big Lottery funding – original grant was for 5 years, due to an underspend the lotteries have agreed to extend the project for a further 2 years. The funding will be used to support men over 55. Workshop facilities along with IT, Art and other activities are available.
- b) Penistone Project – Grants from the Penistone Area Council, supporting older people living in Penistone and the surrounding areas in a variety of ways, including good neighbours and group support. £11,666 was received during the period and not included in the above as carried forward as deferred income.
- c) North East Area – The restricted funds remaining are from Cudworth Ward Alliance and are for the use in the development of a Community Kitchen Project and to continue the popular ‘Chatty Café’
- d) Better Together South – Funding from the South Area council to run a pilot project for a Mens Shed in the area – The charity is working towards finding suitable venue/premises and the restricted money will be spent on premises and tools etc.
- e) Energy Redress – The project is working in partnership with Energise Barnsley and Bernslai Homes installing batteries in homes with solar panels to make best use of solar energy. As part of this the charity will be working with tenants to maximise their income and advising on energy use.
- f) BMBC North & Central – To provide support during the Covid Pandemic to older people living in the Central & North Areas of Barnsley, this included but is not limited to: carrying out shopping, collection of prescriptions, provision of meaningful activities, information & advice, telephone befriending etc
- g) BMBC Social Inclusion worker – Funding from BMBC to employ an additional Social Inclusion Officer to work with older people affect by Covid. Providing support and assistance where needed.
- h) BOPPAA – (Barnsley Older Peoples Physical Activity Alliance) – Funding from CCG to work in partnership with a number of organisations and businesses to provide support to older people through Health & Wellbeing classes and physical exercise to prevent falls. £80,000 was received during the period and not included in the above as carried forward as deferred income.
- i) Age Friendly – this particular funding stream has finished
- j) Dementia Alliance – Funding from BMBC to create an alliance with organisation’s who support people with dementia. Information of all organisation’s services for those with dementia or their carers has been distributed across the borough. The alliance will continue with their ongoing work throughout 2022-23.
- k) Yorkshire Sport – Funding to support mobility and frailty in older people working with groups and individuals.
- l) Local Support – White Goods – Funding from BMBC to help with costs of ‘heating & eating’ for older people who are struggling financially. The funds have been used to provide food and purchase white goods associated with eating such as, fridges, cookers, microwaves etc.
- m) Social Groups Donation – Win Noble who was a client who participated in a number of the charities social groups. Win saw the importance of this and left the charity £6,000 to continue this work with social groups across the borough.
- n) Pen Pals Project – Funding from the Central Council, working with local schools and local care homes to encourage a relationship with older people and younger children via a pen pal project.

AGE UK BARNSELEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

14. Movement in Funds (continued)

The previous period movement on the restricted funds of the charity were as follows: -

	As at 31 March 2020 £	Incoming £	Outgoing £	As at 31 March 2021 £
Men in sheds	2,939	50,529	27,177	26,291
Energy wise	2,116	864	2,980	-
Penistone project	14,497	62,567	60,362	16,702
Northeast area	-	1,980	-	1,980
Better Together South Area	6,363	60,133	60,707	5,789
South Yorkshire Community Fund	-	5,000	5,000	-
Age UK North /Central	-	22,139	22,139	-
BMBC Central and North	-	30,388	28,722	1,666
Lottery	-	9,900	9,900	-
CAF	-	14,199	14,199	-
Age Friendly	-	3,000	1,500	1,500
	<u>25,915</u>	<u>260,699</u>	<u>232,686</u>	<u>53,928</u>
Unrestricted funds	546,631	514,982	467,457	594,156
Total Funds	<u>572,546</u>	<u>775,681</u>	<u>700,143</u>	<u>648,084</u>

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Fund balances at 31 March 2022 are represented by:			
Fixed assets	-	347,163	347,163
Current assets	251,274	308,896	560,170
Current liabilities	-	(133,862)	(133,862)
Total net assets	<u>251,274</u>	<u>522,197</u>	<u>773,471</u>
Fund balances at 31 March 2021 are represented by:			
Fixed assets	-	367,609	367,609
Current assets	53,928	259,496	313,424
Current liabilities	-	(32,949)	(32,949)
Total net assets	<u>53,928</u>	<u>594,156</u>	<u>648,084</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

16. Pension schemes

Defined benefit scheme:

The Charity is a participating employer in the Age UK Retirement Benefits Scheme which is a Defined Benefit Scheme. The Scheme closed to future accrual on 30 November 2008. It is a multi-employer scheme as described by FRS 17 - Retirement Benefits.

The Scheme asset at 31 March 2022 of £16,000 is not recognised in these accounts, in line with FRS102, on the basis that the asset is not recoverable by reduced contributions or refunds in the plan.

The last actuarial valuation of the Age UK Retirement Benefits Scheme was at 13 March 2019. Using this valuation and the current FRS 102 assumptions, the deficit for the whole Scheme is £13.2m at 31 March 2019 (last year £19.9m). With effect from 1 July 2011 all employers have committed to a Deficit Recovery Plan with the aim being for each employer to repay their share of the Scheme funding deficit over a period of 10 years and 9 months. The Charity has increased its payments under this agreement to £6,036 pa.

Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method.

The principal assumptions used by the actuary in updating the latest valuation of the Fund for FRS 102 purposes were:

	<u>31 March 2022</u>	<u>31 March 2021</u>
	(%)	(%)
RPI Inflation	3.60	3.10
CPI Inflation	2.80	2.30
Rate of increase in salaries	N/a	N/a
Pension increases		
RPI Inflation subject to min of 3% pa and a max 5% pa	3.60	3.10
RPI Inflation subject to maximum of 2.5% pa	2.50	2.50
Discount rate for Scheme liabilities	2.80	2.10

Expected return on assets

The approximate split of assets for the Fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the Employer for the purposes of FRS 102.

The charity employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out within this note. The overall rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2019.

	<u>Asset split at</u>		<u>Asset split at</u>	
	<u>31 March 2022</u>		<u>31 March 2021</u>	
	(000's)	(%)	(000's)	(%)
Equities	42	16.7%	47	19.3%
Diversified growth fund	32	12.6%	30	12.5%
Infrastructure	24	9.5%	0	0.0%
Matching assets / bonds	151	59.9%	160	65.8%
Cash	2	1.3%	6	2.4%
Total	251	100.00%	243	100.00%

AGE UK BARNSELY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Reconciliation of funded status to balance sheet:

	31 March 2022	31 March 2021
	(000's)	(000's)
Fair value of assets	251	243
Present value of funded defined benefit obligations	(235)	(245)
Funded status	16	(2)
Unrecognised asset	(16)	0
Asset/(Liability) recognised on the balance sheet	0	(2)
Present value of unfunded defined benefit obligations	0	0

Amounts recognised in income statement:

	31 March 2022	31 March 2021
	(000's)	(000's)
Operating cost:		
Current service cost	0	0
Administration expenses	1	1
Past service cost (incl curtailments)	0	0
Settlement cost	0	0
Financing cost:		
Interest on net defined benefit liability / (asset)	0	0
Pension expense recognised in profit and loss	1	1

Changes to the present value of the defined benefit obligation during the year:

	31 March 2022	31 March 2021
	(000's)	(000's)
Opening defined benefit obligation (DBO)	245	227
Current service cost	0	0
Interest expense on DBO	5	5
Contributions by scheme members	0	0
Actuarial (gains) / losses on liabilities	(7)	20
Net benefits paid out	(8)	(7)
Past service cost (incl. curtailments)	0	0
Net increase in liabilities from disposals / acquisitions	0	0
Settlements	0	0
Closing defined benefit obligation	235	245

Changes to the fair value of assets

	31 March 2022	31 March 2021
	(000's)	(000's)
Opening fair value of assets	243	226
Interest income on assets	5	5
Gain/(loss) on Scheme assets	6	17
Contributions by the employer	6	3
Contributions by Scheme members	0	0
Net benefits paid out	(8)	(7)
Administration costs incurred	(1)	(1)
Net increase in assets from disposals and acquisitions	0	0
Settlements	0	0
Closing fair value of assets	251	243

Defined contribution scheme:

The Charity has a pension scheme for employees under the auto enrolment rules. The charity contributions under the scheme were £13,648.

Total pension payments made by the company in the year ended 31 March 2022 amounted to £19,684 (last year £11,680) and there were no outstanding or prepaid contributions at the balance sheet date.

AGE UK BARNLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

17. Related party transactions.

There were no related party transactions during the year (2021 - £nil).

18. Commitments under operating leases.

At 31 March 2022 the total of the Charity's future minimum lease payments under non- cancellable operating leases were.

	2022	2021
	£	£
Within one year	38,287	36,375
Between one and five years	61,912	90,000
Over five years	-	-

19. Ultimate controlling party.

The charity is under the control of the board of trustees.

Accounts

AGE UK BARNLEY

A company limited by guarantee with no share capital

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

AGE UK BARNSLEY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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AGE UK BARNSELY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

The Board of Trustees presents its report and audited financial statements for the year ended 31 March 2021.

Legal and Administrative details

Status

Age Concern Barnsley, a registered charity was established in 1974 as an unincorporated association. The charity transferred its assets and activities to Age UK Barnsley on the 2 April 2012.

Charity Name: Age UK Barnsley

Charity Registration Number: 1144123

Company number 07759461

Registered Office and
Operational address: 36a Queens Road
Barnsley
South Yorkshire
S71 1AR

Board of Trustees

Mrs P Watters	Chair - (Appointed 8 December 2020)
Cllr R Frost	Treasurer
Cllr J Hayward	
Cllr P Markham	
Mr N Andrews	(Appointed 8 December 2020)
Mr P Wainwright	(Appointed 8 December 2020 – Resigned 15 July 2021)
Cllr K Mitchell	(Resigned 1 September 2021)
Mr J Cooper	(Resigned 26 January 2021)

Senior Management and company secretary

Mrs J Holliday Chief Executive Officer

Independent Examiners

North Accounting Limited, 12 Manvers House, Pioneer Close, Wath Upon Dearne, Rotherham, S63 7JZ

Bankers

Yorkshire Bank plc, 1A Peel Square, Barnsley S70 2PL

Solicitors

Newman & Bond, The old Grammar School, 35 Church Street, Barnsley S70 2AP

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2021

Structure, Governance and Management

Governing Document

The Charity was established in 2011 as a company limited by guarantee with charitable status. On 2 April 2012 it acquired the entire assets and undertakings of Age Concern Barnsley, a charity established as an unincorporated association in 1974. The governing document under which the charity operates is the Age UK England Standard Three constitution and the company memorandum and articles of association.

Age UK Barnsley is a Brand Partner of Age UK (national charity), and the relationship is formalised in the Brand Partner Agreement (BPA). A new BPA came into effect on 1st April 2016 and runs until 31st March 2021. This BPA has been extended until April 2022.

Recruitment and Appointment of Trustees

Under the terms of the Memorandum and Articles of Association trustees may serve for a period of three years, following which they must be re-elected by the membership. Other than that, there is no limit to the length of time a person may serve as a trustee. The chair of the charity, however, is limited to a maximum of two terms of three years. The Board have developed a new Memorandum and Articles of Association but have delayed voting on it until the outcome of the new Brand Partnership is known.

Due to the nature of its work and a commitment to the central involvement of older people in all its activities the charity welcomes the substantial involvement of older people in this, the policy and decision making body of the charity.

As vacancies arise on the Board of Trustees the charity endeavours to attract nominations to replace the resulting lost areas of expertise and, where appropriate, accommodate newly identified important areas of knowledge and/or experience absent from the team.

At the AGM in December 2020, three new trustees were elected and one of these was elected to become the Chair. One permanent advisor sat on the Board throughout the year.

Trustee Induction & Training

New trustees receive a full induction into their role, the history, present operation and future plans of Age UK Barnsley and the relationship with Age UK.

Literature supplied and explained during the induction programme includes: the Charity Commission Guide – The Essential Trustee, the governing document, the annual review, a copy of the audited accounts, the strategic plan, the agreed income and expenditure budgets, staff list and organisational structure, sets of most recent minutes, contact details of fellow trustees, staff handbook and full set of policies and procedures and the volunteers handbook.

Trustees are encouraged to visit the charity's various operations to meet the staff and service users and gain a better understanding of the work of the charity.

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2021

Organisational Risk

The Board of Trustees identifies and regularly reviews major risks to which the charity is exposed and ensures that systems are in place to mitigate and manage such risks. During the pandemic we have been limited in raising funds through our shops or room hire but there have been Covid related grants in place to support us through this period. We are aware that these grants will not be available at the same level going forward into next year and there is still a great deal of uncertainty about how the pandemic will continue to affect our organisation as regulations are lifted.

In this year, the Board has developed and implemented our Strategic Plan for 2020-2023. This plan sets out how we will maximise a diverse range of funding sources to enable us to meet our objectives going forward. At the same time, it will enable us to be innovative with our services to ensure that they promote independence wherever possible while offering best value and choice. This plan gives us a very detailed road map to take our organisation forward over the next few years. It will enable us to monitor our progress and risks regularly and to respond quickly to any problems.

The organisation has CHAS (Contractors Health and Safety) accreditation and has completed risk assessments in all key areas, including fire safety, health and safety, food hygiene and infection control. Risk assessments are carried out for all activities and services for older people, and all services staff receive training in safeguarding. Where risks have been identified, action has been taken to minimise them. Comprehensive insurance cover has been taken out for all areas of activity.

Objectives and Activities

The charity's mission is to promote the wellbeing, independence, dignity, choice and inclusion of older people in the Barnsley area, in particular those who are disadvantaged through ill-health, disability, poverty or social exclusion. Our work has been more important than ever this year with older people disproportionately affected by Covid 19.

Organisational Structure

Age UK Barnsley is a company limited by guarantee with charitable status, a registered Charity, a brand partner of Age UK and a member of the Age England Association.

Age UK Barnsley has a Board of Directors consisting of up to eight trustees and a Chair. The trustees met every two months during the period and are responsible for the strategic direction, policy and effective governance of the charity.

Due to issues related to the pandemic, meetings were held online. The Chair and Treasurer have remained in close contact with the Senior Management Team throughout the year.

A scheme of delegation is in place and the day to day responsibility for the running of the charity and the services it provides rest with the Chief Executive Officer.

Quality Standards

The charity strives to achieve the highest possible quality in the service it provides. In May 2018 we achieved the independently audited Age UK Charity Quality Standard. We hold the Age UK Information and Advice Quality Standard and the National Advice Quality Standard as well as CHAS (health and safety) accreditation.

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2021

Overview

This year, the Covid 19 pandemic has required us to work harder and with more flexibility than ever before. When this year started, we were already in the first of three national lockdowns. Our shops were closed, and the shop staff furloughed. Group activities and face to face services were suspended. Many of our volunteers who are older people themselves needed to stay at home and shield. We knew that older people were going to be disproportionately affected by this virus. It was a very unsettling and frightening time for many.

We had created a list of vulnerable, older people who would be without support networks and continued to add to this over the year. While many organisations worked only online or by telephone from home, Age UK Barnsley staff and volunteers were out in the communities ensuring that older people had support, reassurance and access to necessities. Over the year, we supported more than 2,000 older people in the Barnsley Borough.

While our regular volunteers had to shield, a new cohort of younger volunteers came forward to help us. Our colleagues within BMBC, particularly Area Council Teams, were very supportive and enabled us to vary our contracts and access further funding. We quickly found ourselves on the front-line taking referrals from social services, councillors, family members who lived miles away from their vulnerable older relatives as well as desperate older people themselves. Information and Advice continued to pick up calls as people struggled to get the services and goods they needed. We had calls from people with no money, no food, care that had been cancelled and declining mental and physical health.

We very quickly assembled a small warehouse of groceries, cleaning consumables and toiletries. With funding from the BMBC Area Councils, we created 450 Wellbeing Boxes that were delivered throughout Barnsley and sent to ensure people had the essentials and to give them a lift in mood.

After the first lockdown, the shops were providing more delivery slots and we started supporting older people to access these. At this time, we found that only 35% of the people we were supporting had internet access, so we were extremely grateful for telephone shopping services offered by local shops and Morrisons Doorstep Delivery Service aimed at elderly and vulnerable people.

Our Day Care Staff had been supporting Service Users at home with regular phone calls and activities throughout the first lockdown. Many of them have dementia and long-term health conditions and Day Care provides a much needed break for Carers too. We found that, following the first lockdown, not only had the service users' wellbeing deteriorated substantially but also caring relationships were breaking down due to the extreme pressure of isolating. We re-opened Day Care as soon as possible following the first lockdown. We risk assessed the service and environment, put 1:1 bubbles in place and stayed open right through the rest of the year.

We have been privileged to work alongside the Council's Covid Response Services and the Community Groups that worked tirelessly to support people over this year.

Through our community based services, we carried on befriending people over the phone, in outdoor spaces and on the doorstep in line with regulations. We have taken out birthday cakes to people that were isolated on their birthday, taken Tea Packs out, delivered treats to Care Homes and delivered puzzles and quizzes to older people's own homes. We developed a programme of interactive home-based activities including gardening, cooking, wildlife, art, exercise, reading, crafts etc. to keep people active and connected. Over the year, we have delivered three full programmes of Home Based Activities right across Barnsley. We have been substantially supported in this by local businesses. One highlight was the Pudding Club. Eight supermarkets either donated, or heavily discounted, around a hundred desserts each. A different dessert was delivered to older people in Barnsley each fortnight and they prepared them, ate them and scored them. The winning pudding was Waitrose lemon and blueberry sponge. This was just a bit of fun, but much needed fun at this difficult time. Social Inclusion Workers developed new socially distanced outdoor groups including Walking Football, Community Walks, Knitting Groups and Intergenerational Pen Pals.

At Christmas, we sent presents out to people along with Hampers donated by Horizon Community College and as well as delivering restaurant Christmas Dinners on Christmas Day to those people that were alone. We were fortunate to receive substantial amounts of foods and toiletries from HIS Church with funding donated by BMBC Environment & Transport Department & GMB Trade Union Barnsley Branch. This has enabled us to keep sending out Food, Cleaning Goods, Toiletries and Wellbeing Parcels to older people throughout the year. In total, we sent out 725 packages.

Over this year, we have worked with an increased number of people aged between 50 and 65. Some have found it difficult to negotiate the working age benefits system at this time and most of the requests we received for emergency food packs were from this age group.

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2021

Overview (continued)

By the end of the March 2021, we have found ourselves with a national roll out of vaccinations and looking forward to gradually easing restrictions. We know that many older people have become deconditioned over the last year. We need to work hard to help them restore mobility, strength and balance. Mental wellbeing has been damaged with many more people facing depression, anxiety and low levels of confidence. We need to support older people to increase their independence and resilience again following a year of isolation.

The next section will show briefly how the different services have fared during the last year.

Shops- Town Centre, Cudworth and Wombwell.

Our shops raise much needed funds that support us to provide services and to fund our infrastructure. All three, Town Centre, Cudworth and Wombwell shops have been subject to lockdowns and staff have been furloughed for a substantial part of the year. It has been extremely difficult when the shops have been open with regulations being in place and limits on the number of people entering the shops. While the Town Centre Shop remained closed, Access Barnsley has been open to enable people to collect mobility scooters and wheelchairs in order to shop for food and necessities. Although the shops did well during the open periods, our income, was severely impacted by closures. We are extremely grateful for the BMBC grants that we received as well as the help with rent that we received from our landlords. Without these, we would have been in substantial difficulty. We were able to make some improvements to the shop fronts at Cudworth & Wombwell this year thanks to Principal Town Grants.

Information & Advice Service

The Information and Advice Service (I&A) is an accredited service holding both the Age UK Information and Advice Quality Standard and the National Advice Quality Standard. This year, the service was mainly offered by telephone or online with just a few vital visits to people at their doorsteps. Nevertheless, the service has kept going throughout the year and has been an essential information point for older people adapting to changing regulations.

In the last year, the Information and Advice Service has been delivered by a part-time Manager, two part time Advice Workers and two volunteers. This service is free to those people that use it, demand has fluctuated but there has been a steady increase towards the end of the financial year. The service dealt with 1,260 separate individual enquiries between April 1st 2020 and March 31st 2021 (916 of these were new clients accessing the service) which resulted in 3449 contacts. The service was awarded funding from the Age UK/Eon Benefits take-up programme along with our funding from BMBC. Eligible people were referred for the Warm Homes discount scheme and received a copy of an energy saving guide

The 5 most common types of issues that were addressed by contacts are:

Benefits 54%

Community Care 15 %

Housing 6%

Travel 4%

Consumer 3%

Benefit gains of £880,033 were made for older people in Barnsley.

Age UK Barnsley was extremely grateful to once again receive a donation from the Marjorie Coote Older Peoples Charity Fund to help us to fund this service and to keep it free at the point of delivery.

AGE UK BARNLSLEY

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 31 MARCH 2021

Health and Wellbeing Centre (Day Care)

The Health and Wellbeing Centre offer a day care service aimed primarily at older people who have a 'critical or substantial' level of need. The aim of the centre is to improve quality of life, reduce isolation and promote wellbeing.

The Service was closed during the first lockdown, service users and carers reported a substantial deterioration in wellbeing and huge pressure on caring relationships from isolation as a result, the Health and Wellbeing Centre was open 4 days a week (Monday to Wednesday and Friday) for the rest of the year. This required a lot of risk management and limited the number of people that could attend. We worked in bubbles with the support of Public Health and Infection Control Teams. Most Service Users chose to return and have taken part in a wide range of activities designed to provide stimulation, maintain or develop skills, support a healthy lifestyle and increase social contact, interaction and wellbeing.

Social Groups and Classes

All the Social Groups previously held at Age UK Barnsley Resource Centre have been closed this year. However, we have set up new Covid safe groups within the communities as this has been possible in line with the regulations.

Men in Sheds

The Men in Sheds Service has been closed for most of this year. However, the volunteers have been maintaining the equipment and building. They also took on the role of supporting each other through the pandemic. Members have undertaken some community projects when it has been possible.

We are very grateful to the National Lottery Community Fund who fund this much needed service and to all the other groups and organisations that have helped in its development.

Community Based Social Inclusion Services

At the beginning of this financial year, Age UK Barnsley were delivering Community based Social Inclusion Services in the North East, Penistone and South Areas of Barnsley. At the beginning of the Pandemic, we were supporting older people right across Barnsley Borough and the Central Area and North Area subsequently provided funding for Covid Recovery Services in their areas so that we could increase the number of Social Inclusion Workers and volunteers.

We adapted these services to respond to the pandemic as there were less opportunities for Group Activities and larger numbers of older people needing more intensive 1:1 support.

As you will have read in the overview, we have been extremely creative in continuing to deliver Home Based Activities, outdoor visits, Wellbeing Packs, Birthday Cakes, Christmas meals, Winter Warmth Packs, jigsaws, books and toiletries. We have developed and supported group activities when they have been permitted including Walking Groups, Walking Football, Yoga, Knitting Groups, Gardening Groups and Arts Groups. We delivered 2,500 Home based Activities, 1,162 Shops, 725 Wellbeing Parcels and made around 25,000 telephone befriending calls.

We want to thank the Area Councils for commissioning these services that make such a difference in the lives of older people in their communities, especially this year. They have given us the flexibility to support older people in a changing environment. The Area Teams have been incredibly supportive right across the year.

We are also extremely grateful to all the local businesses that have provided us with goods and in-kind services that have enabled us to achieve so much over this year.

In addition, thanks to high level fundraising through Age UK and Covid grants from the National Lottery, South Yorkshire Community Foundation, Tesco Bags of Help, Jacks, & CAF. We have been able to increase our much needed services to older people during the pandemic.

AGE UK BARNSLEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2021

Volunteering

Over the year we have had 180 active formal volunteers that gave their time to support all the activities of Age UK Barnsley. In addition, many more people have been micro-volunteers, i.e. informal volunteers who offer their time and skills on an ad hoc basis. We celebrated Volunteers Week in 2020 by delivering thank you letters and presenting a pen & chocolates to all our wonderful volunteers.

Due to the virus being particularly dangerous for older people, many of our volunteers needed to shield through the pandemic and we were fortunate to recruit a younger cohort of volunteers to help us provide support in our communities. We are really grateful to this younger cohort that has stepped in and those older volunteers that have been able to carry on supporting us by adapting their roles. We know that many of our working age volunteers will be leaving as they return to their normal lives but we hope that some will remain with us and look forward to our older volunteers returning in the coming months.

Age UK Barnsley would not be able to function without the commitment and hard work of its volunteers. Whatever role our volunteers take on whether it is directly in services or in the shops that fund the services, they are making a massive difference in the lives of older people in the Barnsley area.

During this year the charity has continued to deliver its mission primarily through provision of its key services for older people and involvement in new projects as described later in this document.

The charity has also contributed to wider policy objectives and processes in the borough through its work with Barnsley Council, Barnsley CCG and other key stakeholders especially through work on Age Friendly Barnsley. The charity has contributed its knowledge and expertise on working groups and to policy agendas, projects and initiatives that impact on older people.

Age Friendly Barnsley

Despite the pandemic, Age Friendly Work has gone from strength to strength. Age UK Barnsley lead on this initiative alongside BMBC but the success comes from the partnership working with a wide range of individuals and organisations. There are various groups that support the work including a multi-agency steering group and an Older People's Leadership Group that provides consultation and accountability.

Throughout the pandemic a lot of focus has been on making sure that information is accessible to those people who are digitally excluded. One example was the work carried out by BMBC Benefits Teams that resulted in a wide range of accessibility options. We also carried out a successful pilot scheme at Age UK Barnsley to get older people online by providing short term support, devices and connectivity. We have also developed an Age Friendly Barnsley Website and a monthly Age Friendly Barnsley Award that rewards and highlights some of the wonderful work that is happening in our borough.

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2021

The Past and the Future

This last year has been incredibly difficult due to the pandemic. Many people in Barnsley have lost family members and loved ones. At Age UK Barnsley, we have supported older people in very difficult and upsetting situations and this has been hard for all of us. However, we can take some positives as a charity from this year:

- We have become extremely skilled at managing risks to keep people safe while continuing to provide services in a difficult environment.
- We have become even more innovative in delivering services throughout changing regulations and community needs. We have continued to adapt our offer through every lockdown.
- We have gained a great deal of respect as an organisation and developed excellent relationships with the agencies, community groups and individuals that we have worked with over the last year.
- We have learnt that Barnsley has many extremely generous and helpful businesses, agencies and people who were supporting us through donations of goods, money and time.
- We know that we have an amazing team of staff and volunteers that is absolutely committed to supporting Barnsley's older people.

We now face a year when activities are starting up again and regulations starting to ease. However, we know that there are a lot of older people in our borough that have lost strength, balance and mobility over the last year. Many people face depression and anxiety as well as reduced confidence. It is going to be difficult to go out into the community again after isolating for so long and our Social Inclusion Projects and Information and Advice Services are going to be very busy meeting demand from individuals, while opening community groups and activities in line with changing regulations. We may also be called on to change our services again if there is another lockdown.

All this is set against an unpredictable year for funding. We are aware that some of our funded services that were due to be re-commissioned this year, will be carrying on in the short term. We have been fortunate in the number of grants that were available over the last year due to Covid, but this is not sustainable and there is likely to be increased competition for the grants that are available this year.

This is going to be a very hard and unpredictable year, but we are in a good position having invested time in developing a very detailed Strategic Plan that will guide us through the next few years.

Financial Review

The results for the year ended 31 March 2021 show a surplus of £75,538 (2020 Deficit £20,263).

Due to the closure of the retail shops because of the Covid-19 restrictions, shop income is reduced to £78,370 (2020 £218,644), however additional grants from government and other sources have been obtained in the year. Total income is increased to £775,681 from £676,804.

The balance sheet at 31 March 2021 has liquid funds of £300,391 held in cash and bank balances and net assets of £648,084, of which £594,156 is held as unrestricted funds.

AGE UK BARNSELEY
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 31 MARCH 2021

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately three months unrestricted expenditure. This is in order to provide a contingency fund for exceptional or unexpected expenditure, provide working capital for cash flow purposes, and provide funds for investment and development in priority areas for Age UK Barnsley.

Risk Management

Like many local charities, the main risks facing Age UK Barnsley relate to the potential for not achieving income targets, either through loss of contracts or a reduction in grants.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Public Benefit Reporting

The trustees consider they have complied with Charities Act 2011 having due regard to the public benefit guidance published by the Charities Commission.

Trustees' Responsibilities

The trustees (who are also directors of Age UK Barnsley for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

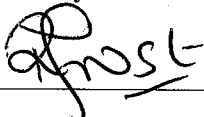
Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Approved by the trustees and signed on their behalf by:



Mr R Frost
Treasurer

26/10

2021

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

OF AGE UK BARNSELEY

YEAR ENDED 31 MARCH 2021

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 11 to 22.

Responsibilities and basis of report

As the charity 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 company'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 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 that in any material respect:

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.


I R North FCA

North Accounting Limited

Chartered Accountants

12 Manvers House

Pioneer Close

Wath Upon Dearne

S63 7JZ

1 November 2021

AGE UK BARNSELEY
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 £
Income and endowments from:					
Income from donations and legacies		10,748	-	10,748	16,123
Gift aid income		3,294	-	3,294	5,385
Grants		104,265	165,902	270,167	208,013
Income from trading activities					
Shop income		78,370	-	78,370	218,644
Government grants		154,104	-	154,104	-
Income from investments					
Interest received		-	-	-	965
Income from charitable activities	3	164,201	94,797	258,998	227,674
Total income and endowments		<u>514,982</u>	<u>260,699</u>	<u>775,681</u>	<u>676,804</u>
Expenditure on					
Raising funds					
Shop operating costs		141,540	-	141,540	198,309
Charitable activities	5	325,917	232,686	558,603	498,758
Total expenditure		<u>467,457</u>	<u>232,686</u>	<u>700,143</u>	<u>697,067</u>
Net income for the year		47,525	28,013	75,538	(20,263)
Net movement in funds		<u>47,525</u>	<u>28,013</u>	<u>75,538</u>	<u>(20,263)</u>
Fund balances brought forward at 1 April 2020		546,631	25,915	572,546	592,809
Net income/(expenditure) for the year		47,525	28,013	75,538	(20,263)
Fund balances carried forward at 31 March 2021		<u>594,156</u>	<u>53,928</u>	<u>648,084</u>	<u>572,546</u>

AGE UK BARNLEY

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		367,609		383,158
Investments	8		-		-
Current assets					
Stocks		5,453		7,356	
Debtors	9	7,580		32,065	
Cash at bank and in hand		300,391		190,127	
		<u>313,424</u>		<u>229,548</u>	
Creditors: amounts falling due within one year	10	<u>32,949</u>		<u>40,160</u>	
Net current assets			280,475		189,388
Net assets			<u>648,084</u>		<u>572,546</u>
Funds					
Capital funds					
Restricted funds	11		-		-
Income funds					
Restricted funds	12		53,928		25,915
Unrestricted funds			594,156		546,631
Total charity funds			<u>648,084</u>		<u>572,546</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring the charitable company keeps accounting records which comply with section 386 of the Companies Act 2006 and
- 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 section 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the trustees on the 26/10/2021

and signed on their behalf by:

R Frost

Company Registration No. 07759461

AGE UK BARNSELEY

CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flow from operating activities	126,675	14,823
Net cash flow from operating activities	<u>126,675</u>	<u>14,823</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(16,411)	(38,238)
Proceeds from the sale of fixed assets	-	1,200
Interest received	-	965
Net cash flow from investing activities	<u>(16,411)</u>	<u>(36,073)</u>
Net increase/(decrease) in cash and cash equivalents	110,264	(21,250)
Cash and cash equivalents at 1 April 2020	190,127	211,377
Cash and cash equivalents at 31 March 2021	<u>300,391</u>	<u>190,127</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	300,391	190,127
Cash and cash equivalents at 31 March 2021	<u>300,391</u>	<u>190,127</u>

Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for year	75,538	(20,263)
Interest receivable	-	(965)
Depreciation and impairment of tangible fixed assets	31,960	27,857
Profit on disposal of motor vehicle	-	(1,200)
Decrease/(increase) in stocks	1,903	(3,261)
Decrease/(increase) in debtors	24,485	(3,858)
Increase/(decrease) in creditors	(7,211)	16,513
Net cash flow from operating activities	<u>126,675</u>	<u>14,823</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. Accounting policies

- a. Age UK Barnsley is a private company limited by guarantee and registered in England and Wales. The charity's registered office is 36a Queens Road, Barnsley S71 1R.
- b. 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) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.
- c. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling the functional currency of the charity.
- d. Grants including grants for the purchase of fixed assets are recognised in full on the Statement of Financial Activities in the year in which they are received. However where the donor has imposed restrictions on the expenditure of resources which amount to pre conditions for use, the grants are deferred to the relevant future accounting period.
- e. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.
- f. Unrestricted funds are donations and other income received or generated for the object of the charity without further specified purpose and are available as general funds.
- g. Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when received. Legacies are monitored from notification and recognised in the financial statements where there is reasonable certainty of receipt.
- h. Designated funds are unrestricted funds, earmarked by the board of management for a particular purpose.
- i. Staff cost and expenditure are recognised on an accruals basis as a liability is incurred.
 - Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.
 - Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries.
 - All support costs are allocated between the expenditure categories of the Statement of Financial Activities on a ratio of time spent in these areas, as it is considered this basis is the most appropriate method of reflecting use of the resource.
- j. Fixed assets for charitable use where over £500 are capitalised at cost. Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The relevant grants are credited to a restricted capital fund carried forward on the balance sheet. The relevant fund is reduced over the useful economic life of the asset in line with its depreciation policy. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life, to which in all cases is set at four years. The freehold buildings are being depreciated over fifty and thirty seven years. Fixed asset investments are stated at fair value.
- k. Stocks are valued at the lower of cost and net realisable value. Cost is computed on a first in – first out basis.
 - Net realisable value is based on estimated selling price less the estimated cost of disposal.
- l. Irrecoverable VAT is written off to the Statement of Financial Activities except where amounts relate to the purchase of fixed assets in which case the costs are capitalised with the relevant asset.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

- l) The charity is a participating employer in a multi-employer defined benefit pension scheme. The scheme is however accounted for as if it were a defined contribution scheme, on the grounds that each employer is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis. As a result all pension costs for the charity will be reported on a defined contribution basis, with amounts paid charged as an expense in the Statement of Financial Activities. (see note 14)
- m) Operating leases- Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred.
- n) Going concern – The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern, nor any significant areas of uncertainty that affect the carrying value of assets held by the company.

2. Staff costs and numbers

	2021 £	2020 £
Staff costs during the year were as follows:		
Salaries and wages	415,841	403,321
Social security costs	20,233	21,256
Pension costs	11,791	13,734
	<u>447,865</u>	<u>438,311</u>

No employee received emoluments of more than £60,000

	No	No
The average number of employees during the year was as follows:		
Chief Officer	1	1
Central services	20	16
Day care	4	6
Shop	8	8
	<u>33</u>	<u>31</u>

No trustee received any remuneration for the year (2020 £nil). Travel and other costs amounting to £nil (2020 £81) were reimbursed to trustees.

3. Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 £
Income from care contracts	46,092	-	46,092	48,994
Social Isolation contracts	20,001	59,945	79,946	54,852
Adult classes and room hire	20	-	20	13,862
Area Contracts	-	34,816	34,816	-
Day care income	9,866	-	9,866	14,595
Fundraising	13,694	-	13,694	1,088
Sundry income	78	36	114	1,598
Health and wellbeing	5,107	-	5,107	22,419
U3A postage	2,851	-	2,851	1,002
Access Barnsley	24,778	-	24,778	31,434
Age UK covid grants	-	-	-	22,500
Age UK sustainability contribution	12,735	-	12,735	12,732
Shopping service	28,979	-	28,979	-
Men in sheds	-	-	-	2,598
	<u>164,201</u>	<u>94,797</u>	<u>258,998</u>	<u>227,674</u>

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
4. Net incoming resources		
Net incoming resources is stated after charging:		
Depreciation	31,960	27,857
Property hire	38,684	45,700
And crediting:		
Profit on disposal of motor vehicle	-	1,200

5. Charitable activities

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 £
Charitable activities				
Day care services	61,391	-	61,391	103,645
Men in Sheds	-	27,177	27,177	66,013
Management and administration	110,719	-	110,719	78,203
Advice & Information	35,325	-	35,325	49,766
Social Isolation projects	91,748	-	91,748	58,443
Penistone project	-	60,362	60,362	64,023
Volunteering	-	-	-	16,298
South Yorkshire Community Aid	-	5,000	5,000	4,790
Room hire	1,025	-	1,025	2,565
Befriending service	-	-	-	26,038
Energy wise	-	2,980	2,980	2,723
Eon prepare for winter	-	-	-	100
Area grants	-	50,861	50,861	-
CAF	-	14,199	14,199	-
Lottery	-	9,900	9,900	-
Better together south area	-	60,707	60,707	-
Age friendly	-	1,500	1,500	-
Access Barnsley	23,546	-	23,546	23,988
Accountancy including Independent Examiners fee	2,163	-	2,163	2,163
	325,917	232,686	558,603	498,758

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

6. Total resources expended

	Shop operating costs £	Day care service £	Access Barnsley £	Men In Sheds £	Energy Wise £	Penistone Projects £	Social Isolation Projects £	Volunteering Room hire £	Advice & Info £	Management & support £	Total 2021 £	Total 2020 £
Staff costs	84,485	50,162	8,657	3,000	1,910	42,593	70,513	-	26,324	133,224	420,868	450,043
Pension	2,325	641	300	-	-	483	1,581	-	466	5,994	11,790	11,912
	86,810	50,803	8,957	3,000	1,910	43,076	72,094	-	26,790	139,218	432,658	461,955
Other Costs	54,730	10,588	14,590	24,177	1,070	17,286	19,654	1,025	8,535	115,830	267,485	235,112
Allocated support cost	141,540	61,391	23,547	27,177	2,980	60,362	91,748	1,025	35,325	255,048	700,143	697,067
	170,041	85,007								(255,048)		
Total	311,581	146,398	23,547	27,177	2,980	60,362	91,748	1,025	35,325	-	700,143	697,067

Support costs are allocated based on a percentage of employee numbers for day care services (33.33%) and shop operating costs (66.67%) respectively.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

7. Tangible fixed assets

COST	Motor vehicle	Computer equipment	Shop fittings	Equipment	Freehold land and buildings	Total
	£	£	£	£	£	£
As at 1 April 2020	13,316	21,695	66,494	38,538	402,065	542,108
Additions	-	2,724	13,687	-	-	16,411
Disposals	-	-	-	-	-	-
As at 31 March 2021	<u>13,316</u>	<u>24,419</u>	<u>80,181</u>	<u>38,538</u>	<u>402,065</u>	<u>558,519</u>
DEPRECIATION						
As at 1 April 2020	3,329	10,484	54,370	26,047	64,720	158,950
Disposals	-	-	-	-	-	-
Charge for year	<u>3,329</u>	<u>4,917</u>	<u>6,861</u>	<u>8,688</u>	<u>8,165</u>	<u>31,960</u>
As at 31 March 2021	<u>6,658</u>	<u>15,401</u>	<u>61,231</u>	<u>34,735</u>	<u>72,885</u>	<u>190,910</u>
NET BOOK VALUE						
As at 31 March 2021	<u>6,658</u>	<u>9,018</u>	<u>18,950</u>	<u>3,803</u>	<u>329,180</u>	<u>367,609</u>
As at 31 March 2020	<u>9,987</u>	<u>11,211</u>	<u>12,124</u>	<u>12,491</u>	<u>337,345</u>	<u>383,158</u>

8. Investments

	2021	2020
	£	£
Investment in Age UK Barnsley (Trading) Limited	<u>-</u>	<u>-</u>

Age UK Barnsley (Trading) Limited was dormant for the year ended 31 March 2021 and 31 March 2020.

AGE UK BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9. Debtors

	2021	2020
	£	£
Other debtors	6,306	30,877
Prepayments	1,274	1,188
	<u>7,580</u>	<u>32,065</u>

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors and accruals	15,460	25,160
Deferred income	17,489	15,000
	<u>32,949</u>	<u>40,160</u>

11. Capital funds

Restricted funds

	As at 1 April 2020	Transfer	As at 31 March 2021
	£	£	£
National lottery re building	-	-	-

	As at 1 April 2019	Transfer	As at 31 March 2020
	£	£	£
National lottery re building	157,403	157,403	-

The capital funds were transferred to unrestricted funds during the 2020.

AGE UK BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

12. Restricted funds

The movement on the restricted funds of the charity were as follows: -

	As at 31 March 2020 £	Incoming £	Outgoing £	As at 31 March 2021 £
a) SYCF Surviving winter	-	-	-	-
b) Men in sheds	2,939	50,529	27,177	26,291
c) Energy wise	2,116	864	2,980	-
d) Penistone project	14,497	62,567	60,362	16,702
e) Northeast area	-	1,980	-	1,980
f) Better Together South Area	6,363	60,133	60,707	5,789
g) South Yorkshire Community Fund	-	5,000	5,000	-
h) Age UK North /Central	-	22,139	22,139	-
i) BMBC Central and North	-	30,388	28,722	1,666
j) Lottery	-	9,900	9,900	-
k) CAF	-	14,199	14,199	-
l) Age Friendly	-	3,000	1,500	1,500
	25,915	260,699	232,686	53,928

The balances will be carried forward and used as follows:

- SYCF Surviving Winter - Grant to support older people struggling financially to heat homes or pay repair bills.
- Men in Sheds – Big lottery funding received for a period of 5 years. The funding will be used to support men over 55. Workshop facilities along with IT, art and other activities are available.
- Energy wise – Grant from BMBC to help older people in the borough carry out price comparisons on their energy bills and helping them switch supplier if requested.
- Penistone project – Grants from Penistone area council, supporting older people living in Penistone and the surrounding areas in a variety of ways, including good neighbours and group support. £5,883 was received in the period and not included in the above as carried forward as deferred income.
- North East Area – Funded by the area council to support social inclusion and dementia friendly work throughout the North East
- Better Together South Area – Funded by the area council to support people aged 50+ to meet others, join groups and activities and enjoy later life. £9,989 was received in the period and is not included in the above as carried forward as deferred income.
- South Yorkshire Community Fund – Staff and volunteer time & travel for non-contracted covid support, essentials for service users and the provision of PPE.
- Age UK North/Central – To provide support during the Covid Pandemic to older people living in the Central & North Areas of Barnsley, this included but is not limited to: carrying out shopping, collection of prescriptions, provision of meaningful activities, information & advice, telephone befriending etc.
- BMBC Central and North – this funding worked alongside the funding received from Age UK the national charity and enabled the continuation of the support provided as above
- Lottery – 6 months funding towards the costs of a volunteer co-ordinator to deal with the increase in the number of volunteers throughout the covid pandemic
- CAF – 6 months funding for the development of a service manager post to help co-ordinate our covid response across the borough
- BMBC Age Friendly/Digital Inclusion – Grant to support digital inclusion for older people across the borough. The remaining funds will be spent on supporting Age Friendly events across the borough throughout 2021/22.

AGE UK BARNESLEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

The previous period movement on the restricted funds of the charity were as follows: -

	As at 31 March 2019 £	Incoming £	Outgoing £	As at 31 March 2020 £
SYCF Surviving winter	100	-	100	-
Men in sheds	15,580	53,372	66,013	2,939
Energy wise	2,339	2,500	2,723	2,116
Age UK Eon Benefits take up	-	-	-	-
Penistone project	5,849	72,671	64,023	14,497
Northeast area	-	24,892	24,892	-
Better Together South Area	-	39,914	33,551	6,363
South Yorkshire Community Fund	-	4,790	4,790	-
	<u>23,868</u>	<u>198,139</u>	<u>196,092</u>	<u>25,915</u>

13. Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	367,609	367,609
Current assets	53,928	259,496	313,424
Current liabilities	-	(32,949)	(32,949)
Total net assets	<u>53,928</u>	<u>594,156</u>	<u>648,084</u>
Fund balances at 31 March 2020 are represented by:	Restricted funds £	Unrestricted funds £	Total funds £
Fixed assets	-	383,158	383,158
Current assets	25,915	203,633	229,548
Current liabilities	-	(40,160)	(40,160)
Total net assets	<u>25,915</u>	<u>546,631</u>	<u>572,546</u>

AGE UK BARNLEY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

14. Pension scheme

The Charity is a participating employer in the Age UK Retirement Benefits Scheme which is a Defined Benefit Scheme. The Scheme closed to future accrual on 30 November 2008. It is a multi-employer scheme as described by FRS 17 - Retirement Benefits. The Scheme is accounted for as if it were a defined contribution scheme, on the grounds that each employer is unable to identify its share of the underlying assets and liabilities in the Scheme on a consistent and reasonable basis. As a result, all pension costs for the Charity will be reported on a defined contribution basis.

The last actuarial valuation of the Age UK Retirement Benefits Scheme was at 13 March 2019. Using this valuation and the current FRS 102 assumptions, the deficit for the whole Scheme is £13.2m at 31 March 2019 (last year £19.9m). With effect from 1 July 2011 all employers have committed to a Deficit Recovery Plan with the aim being for each employer to repay their share of the Scheme funding deficit over a period of 10 years and 9 months. The Charity has increased its payments under this agreement to £6,036 pa, however this year only six monthly payments were made.

The Charity has a pension scheme for employees under the auto enrolment rules. The charity contributions under the scheme were £8,662.

Total pension payments made by the company in the year ended 31 March 2021 amounted to £11,680 (last year £13,734) and there were no outstanding or prepaid contributions at the balance sheet date.

15. Related party transactions.

There were no related party transactions during the year (2020 - £nil).

16. Commitments under operating leases.

At 31 March 2021 the total of the Charity's future minimum lease payments under non- cancellable operating leases were.

	2021	2020
	£	£
Within one year	36,375	36,375
Between one and five years	90,000	120,000
Over five years	-	-

17. COVID 19

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and not less than one year from the date of approval of the financial accounts. The Trustees are constantly monitoring the financial position of the charity and the ongoing uncertain situation in respect of COVID-19. The charity has no borrowings and at the end of the 2021 financial year had liquid funds of £300,391. As noted in the trustees report there is increased competition for funding from government grants and contracts, but the pandemic is not expected to give rise to a material fluctuation in the funds of the charity, however this is being constantly monitored.