

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

Contents	Page
Trustees' annual report	1 - 10
Independent auditors report	11 -14
Statement of financial activities	15
Balance sheet	16
Cash flow statement	17
Notes to the financial statements	18 - 31

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 BARNSLEY

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 BARNSELEY
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	<u>44,479</u>	<u>42,492</u>

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
	<u>186,882</u>	<u>883,447</u>	<u>1,070,329</u>	<u>794,883</u>

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 BARNSELEY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Fund balances at 31 March 2023 are represented by:			
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
	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	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>31 March 2023</u>		<u>Asset split at</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.