

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

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<b>Trustees</b>	R Frost - Treasurer P Markham P Watters - Chair I North	(Appointed 1 June 2025)
<b>Senior Management</b>	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)
<b>Charity number</b>	1144123	
<b>Company number</b>	07759461	
<b>Registered office</b>	Age UK Barnsley Resource Centre 36a Queens Road Barnsley South Yorkshire England S71 1AR	
<b>Auditor</b>	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
<b>Bankers</b>	Virgin Money 1A Peel Square Barnsley S70 2PL	
<b>Solicitors</b>	Newman & Bond The Old Grammar School 35 Church Street Barnsley S70 2AP	

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# AGE UK BARNSLEY

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# AGE UK BARNSLEY

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

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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

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### 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

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### 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

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### *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

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### 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 BARNSELEY

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

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### *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***

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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

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### 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 BARNSELEY

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

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### **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

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### 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**

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### **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 BARNSELEY

## 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 £
<b>Income from:</b>							
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
<b>Total income</b>		<b>816,904</b>	<b>270,957</b>	<b>1,087,861</b>	<b>930,276</b>	<b>513,486</b>	<b>1,443,762</b>
<b>Expenditure on:</b>							
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
<b>Total charitable expenditure</b>		<b>636,782</b>	<b>347,444</b>	<b>984,226</b>	<b>640,410</b>	<b>592,829</b>	<b>1,233,239</b>
<b>Total expenditure</b>		<b>892,864</b>	<b>347,444</b>	<b>1,240,308</b>	<b>850,434</b>	<b>592,829</b>	<b>1,443,263</b>
<b>Net income/(expenditure)</b>		<b>(75,960)</b>	<b>(76,487)</b>	<b>(152,447)</b>	<b>79,842</b>	<b>(79,343)</b>	<b>499</b>
Transfers between funds		-	-	-	8,345	(8,345)	-
<b>Net movement in funds</b>	9	<b>(75,960)</b>	<b>(76,487)</b>	<b>(152,447)</b>	<b>88,187</b>	<b>(87,688)</b>	<b>499</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		705,231	175,489	880,720	617,044	263,177	880,221
<b>Fund balances at 31 March 2025</b>		<b>629,271</b>	<b>99,002</b>	<b>728,273</b>	<b>705,231</b>	<b>175,489</b>	<b>880,720</b>

## **AGE UK BARNLEY**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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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 £	£
<b>Fixed assets</b>					
Tangible assets	13		353,341		381,730
Investments	14		3		3
			<u>353,344</u>		<u>381,733</u>
<b>Current assets</b>					
Debtors	15	110,541		144,039	
Cash at bank and in hand		361,005		478,566	
		<u>471,546</u>		<u>622,605</u>	
<b>Creditors: amounts falling due within one year</b>	16	(96,617)		(123,618)	
<b>Net current assets</b>			<u>374,929</u>		<u>498,987</u>
<b>Total assets less current liabilities</b>			<u>728,273</u>		<u>880,720</u>
<b>The funds of the charity</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	25		(129,230)		(316,753)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(688)		(46,377)	
Investment income received		12,357		28,120	
<b>Net cash generated from/(used in) investing activities</b>			11,669		(18,257)
<b>Net cash generated from financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(117,561)		(335,010)
Cash and cash equivalents at beginning of year			478,566		813,576
<b>Cash and cash equivalents at end of year</b>			361,005		478,566

# AGE UK BARNSLEY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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

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### 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 BARNSELEY

## 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 BARNSLEY

## 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>
<b>Donations and gifts</b>						
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>
<b>Grants receivable for core activities</b>						
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 BARNSLEY

## 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>
<b>Analysis by fund</b>								
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 BARNSLEY

## 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 £
<b>Fundraising and publicity</b>		
Staff costs	157,216	131,622
Depreciation and impairment	2,136	1,501
	159,352	133,123
<b>Trading costs</b>		
Operating charity shops	96,730	76,901
Total costs	256,082	210,024

# AGE UK BARNSLEY

## 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
	£	£	£	£	£	£	£	£
<b>Direct costs</b>								
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>
<b>Analysis by fund</b>								
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
	£	£	£	£	£	£	£	£
<b>Direct costs</b>								
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>
<b>Analysis by fund</b>								
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 BARNSLEY

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

<b>9</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	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:

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

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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
	£	£	£	£	£	£
<b>Cost</b>						
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>
<b>Depreciation and impairment</b>						
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>
<b>Carrying amount</b>						
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 £
<b>Cost or valuation</b>	
At 1 April 2024 & 31 March 2025	3
	<u>3</u>
<b>Carrying amount</b>	
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:

	<b>31 March 2025 (%)</b>	<b>31 March 2024 (%)</b>
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.

	<b>31 March 2025</b>		<b>31 March 2024</b>	
	<b>(£000's)</b>	<b>(%)</b>	<b>(£000's)</b>	<b>(%)</b>
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
<b>Total</b>	<b>173</b>	<b>100.0</b>	<b>181</b>	<b>100.0</b>

# 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
<b>Present value of unfunded defined benefit obligations</b>	<b>0</b>	<b>0</b>

#### 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
<b>Pension expense recognised in profit and loss</b>	<b>1</b>	<b>1</b>

#### 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
<b>Closing defined benefit obligation</b>	<b>149</b>	<b>171</b>

#### 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
<b>Closing fair value of Scheme assets</b>	<b>173</b>	<b>181</b>



# 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**

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### 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>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
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 £
<b>At 31 March 2025:</b>			
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 BARNDSLEY

## 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 £
<b>At 31 March 2024:</b>			
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
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(12,357)	(28,120)
	Depreciation and impairment of tangible fixed assets	29,077	23,517
	<b>Movements in working capital:</b>		
	(Increase)/decrease in stocks	-	3,752
	Decrease/(increase) in debtors	33,498	(93,355)
	(Decrease) in creditors	(27,001)	(223,046)
	<b>Cash absorbed by operations</b>	<u>(129,230)</u>	<u>(316,753)</u>
26	<b>Analysis of changes in net funds</b>		
	The charity had no material debt during the year.		