

**Company Registration No. 04512958 (England and Wales)**  
**Charity Registration No 1096511**

**AGE UK WAKEFIELD DISTRICT**  
**MEMBERS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

## **AGE UK WAKEFIELD DISTRICT**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

---

**Directors and Trustees**

William Barker  
Andrea Wooffindin  
Joanne Beaumont  
Peter Box CBE

**Wakefield MDC Nominee**

Councillor Michelle Collins

**Company Secretary**

Paula Bee

**Chief Executive**

Paula Bee

**Charity number**

1096511

**Company number**

04512958

**Registered office**

7 Bank Street  
Castleford  
West Yorkshire  
WF10 1JD

**Auditors**

Hart Shaw LLP  
Sheffield Business Park  
Europa Link  
Sheffield  
S9 1XU

**Bankers**

Lloyds Bank plc  
17 Westgate  
Wakefield  
West Yorkshire  
WF1 1JZ

# AGE UK WAKEFIELD DISTRICT

## CONTENTS

---

	Page
Chair's statement	1
Trustees' report	2-7
Auditors' report	8-10
Statement of financial activities (charity)	11-12
Statement of financial activities (group)	13-14
Balance sheet (charity)	15
Balance sheet (group)	16
Statement of cash flow (charity)	17
Statement of cash flow (group)	18
Notes to the financial statements	19-32

## **AGE UK WAKEFIELD DISTRICT**

### **CHAIR'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2022**

---

I was really proud to take over as Chair of Age UK Wakefield District from Jo Beaumont in 2021.

Recognising the changing nature of the charity, the Board undertook a Review and Development programme to ensure that we were well placed to provide the strong governance support which our organisation needed.

Jo provided excellent support to us during this time and I would like to thank her for helping to provide us with a strong platform for our future success.

As someone who has been passionate about the well-being of Wakefield citizens throughout my career, I feel privileged to be in a position to continue our work along with the Board of Trustees and the Senior Management Team.

As the pandemic has slowly subsided the huge and varied challenges faced by many of our most vulnerable older people have become apparent.

We have faced increasing demands for support head-on and as a result we have seen a growth in service activity along with an increase in reported positive outcomes.

This is down to our hugely dedicated workforce of paid staff and volunteers who give tirelessly with a truly inspiring generosity.

Thanks to them, many individuals often from our most deprived communities, receive vital assistance and we know from their feedback just how much that support and assistance is valued.

We continue to work closely with multiple organisations across all our services and activity.

I am pleased that our ongoing work with the Healthy Ageing Partnership provides a valuable inter-agency support opportunity.

It brings into clear perspective the importance we place on collaboration in order to strengthen our work.

Through this partnership and by working with other strategic bodies we continue with our influencing role on behalf of those we work with and for.

This will remain a key part of our role.

The Board of Trustees, the Senior Management Team and our workforce will ensure that in the difficult months ahead we will use our positions as individuals and as an organization to bring about much needed positive change for our older citizens.



Peter Box  
Chair of the Board of Trustees



## **AGE UK WAKEFIELD DISTRICT**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

---

The trustees present their report and consolidated accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Structure, Governance and Management**

##### **Governing Document**

The charity is a company limited by guarantee, incorporated on 16 August 2002 and registered as a charity on 13 March 2003. On 3 August 2011 the charity changed its name from Age Concern Wakefield District. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. None of the trustees have any beneficial interest in the company, but they guarantee to contribute £1 in the event of a winding up. The Board of Management acts as directors under company law and as trustees under charity law.

##### **Recruitment and Appointment of Directors**

As set out in the Articles of Association at every Annual General Meeting one third of the board members (to include the Chair) shall retire from office. The Board members to retire shall be those longest in office since their last election. New Board members and those standing for re-election are elected by Age UK Wakefield District members at the AGM. The number of members of the Board shall never be less than three.

##### **Directors' Induction and Training**

A comprehensive Trustee information pack, commended by the Charities Commission, is available to prospective Trustees. All Trustees receive training through information bulletins, training, networking events and conference.

##### **Membership**

Membership of Age UK Wakefield District is made up of the Board of Trustees only.

##### **Directors**

The directors who served during the year were:

William Barker  
Ulric Murray OBE (Resigned 26 April 2021)  
Bridget Sowerby (Resigned 26 April 2021)  
Andrea Wooffindin  
Joanne Beaumont  
Dr Richard Sloan (Resigned 20 July 2021)  
John Rouse (Resigned 25 June 2021)  
Peter Box CBE (Appointed 26 April 2021)  
Liam Condon (Appointed 28 September 2021 & resigned 5 September 2022)

##### **Organisational structure**

The Chief Executive is delegated to manage the day-to-day activity of the organisation, developing service provision and activity to meet the objectives of the Strategic Plan. Senior managers, managers and project leads supervise staff and volunteers in their roles within identified areas of service delivery. They meet monthly with the Chief Executive. Additional task groups are commissioned when appropriate. A structure of corporate groups maintains oversight of the charity's activities: Policy Group (monthly), Workforce Group (quarterly), Incident and Risk Group (monthly), Finance Group (monthly) and Quality Group (quarterly). All groups include trustees, the Chief Executive and members of the senior team, reporting regularly on the organisation to the Board.

## AGE UK WAKEFIELD DISTRICT

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

---

#### Related parties

The charity has two wholly owned subsidiaries, Age UK Wakefield Trading Limited and Age UK Wakefield District Enterprises Limited.

Age UK Wakefield Trading Limited is now inactive. Previous activity, which was regulated by the Prudential Regulation Authority as an appointed representative of Age UK Enterprises Limited to trade in insurance and associated products, has ceased. Any funds are covenanted directly to the charity.

Age UK Wakefield District Enterprises Limited operates a number of retail stores in the Wakefield area.

Age UK Wakefield District is an Age UK Brand Partner and as such is linked with the national charity and in a form of federated structure with other Brand partners across the United Kingdom. The relationship with others creates clear parameters relating to use of the Brand. Age UK Wakefield District is otherwise financially independent and entirely autonomous.

During the year, Casework CIC was set up in order to support Age UK Wakefield District and other local Age UK organisations with their administration. Age UK Wakefield District is one of five equal members of Casework CIC.

#### Objectives and activities

The Memorandum and Articles of Association states the organisation's objects as "to promote the welfare of elderly people in any manner to be charitable in and around the Metropolitan District of Wakefield". The agreed mission statement sets out the aims.

*Age UK Wakefield District promotes the well-being of all older people and aims to help make later life a fulfilling and enjoyable experience. We aim to influence the way people think about ageing and acknowledge the valuable contributions older people make to society.*

As a Brand Partner we aspire to work in local partnerships to deliver services appropriate to community needs. The manner in which we work to deliver services, engage with older people and interact with agencies is measured against core values.

- Enabling: we will support and enable older people to live independently and exercise choice.
- Influential: we draw strength from the voices of older people and ensure that those voices are heard.
- Dynamic: we are innovative and driven by results and constantly deliver for older people.
- Caring: we are passionate about what we do and care about each individual.
- Expert: we are authoritative, trusted and quality orientated.

Basic principles underpin all the work we seek to achieve.

- Ageism is unacceptable
- All people have the rights to make decisions about their lives
- People less able to help themselves should be offered support
- Diversity is valued in all that we do
- It is only through working together that we can use our local presence to the greatest effect

#### Achievements and Performance

Over the last year the life of the charity has continued to track the path of the pandemic and its effects on older people. Having made significant adaptations to our operating models in order to meet unprecedented demands, teams have gone above and beyond to respond to the emerging needs of older people, who have had to face the personal long-term effects of Covid-19.

Having closed our offices for all but essential activity in 2020/21, the organisation had developed new approaches to blended working which were maintained throughout the year. We strengthened and expanded our Single Point of Contact and our triage function, which enabled increasingly focussed face to face work. Our web-based systems continued to ensure the maintenance of effective support and the monitoring of delivery. After years of development

## **AGE UK WAKEFIELD DISTRICT**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022**

---

with Age UK Partners, we finally outsourced our financial functions to Casework, completing our investment in digital support systems.

Recognising the oversight challenges that remote working presents and the requirement for robust quality assurance, we developed a new governance and reporting structure including Trustees and Senior Managers in the delivery of a series of Working Groups that report, alongside the Finance Committee, regularly to the Board. The working groups cover risk, incidents and complaints, policy development, service quality and workforce development. Whilst these have enabled us to increase our insight and oversight of activities and have added to the capabilities of the organisation to respond to new demands, they have also given senior managers opportunities to strengthen their work with service teams and funders.

Alongside this infrastructure growth we recognised the need to maintain and develop our ability to influence stakeholders by telling 'our story'. This meant strengthening and investing in our approaches to data and data analysis as well as charity communications. By increasing our abilities in these fields, we have been able to maximise the opportunity that social media and the website can play in profiling our activities to funders. We have also expanded our recruitment of volunteers and staff and been able to publicise widely and broaden access to our services for older people.

Throughout the pandemic we maintained use of practices to keep clients and staff as safe as possible with the continued use of PPE. Close working with our national partner Age UK, as well as other local agencies, has meant that we have been well supported to do this, maintaining safe operating environments throughout.

The unique suite of challenges presented numerous new opportunities with long-term benefits for the emerging need in the older population rather than diminishing exposed health inequalities and the effects of isolation and loneliness on our most deprived and vulnerable populations. Within this context the charity took the bold decision to undergo a change programme that would enable it to both negotiate the ongoing demands of Covid-19 and face the future with confidence.

The delivery and development of our activities continue to be underpinned by an excellent staff and volunteer team who all give more than is expected to ensure that Age UK Wakefield District can be a professional, caring, and effective organisation. This has never been more evident as staff and volunteers, (a combined workforce of more than 300 people), stepped up to provide incredible support as we continued to deliver to the core delivery streams throughout the year.

Full details of our activities throughout 2021- 2022 can be found on our website [www.ageukwd.org.uk](http://www.ageukwd.org.uk)

#### **Information Services**

Age UK Wakefield District provides information and advice to older people, carers, friends, family and other health and social care professionals on a range of often complex issues, covering such diverse areas as, access to health services, care, finance, debt, welfare benefits, family concerns and housing. Where appropriate the department effectively signposts clients to other organisations and in turn receives referrals from other agencies and professionals. Through these services older people are supported during difficult periods of their lives.

With expertise that has been accumulated over many years, we were able to step into a gap in DWP provision that ensured, once again, that individuals were able to access more than £3 million in benefit support.

#### **Advocacy**

Advocacy continues to be in high demand as the organisation sees a client base of referrals with increasingly complex needs, the pandemic has exacerbated this and the high level of need and quality of service that has been offered is reflected in the hours of work and referrals that have been achieved. Alongside this work we have enhanced the role of volunteers, developing activities that are intended to improve quality of life and the independence of individuals.

#### **Integrated Care**

Connecting Care continues to sit at the heart of our work in the charity. Working in new ways across the community, delivering in excess of 20,000 contacts this year, we are able to link directly with other health and social care

## **AGE UK WAKEFIELD DISTRICT**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022**

---

providers, enabling the needs of older people to be met in an holistic and timely manner. Acting as a conduit for access to our wider service offers, the service model brings great strength to the district and our organisation.

#### **Community Programmes**

Two significant funding streams have continued to allow us to develop new ways of working within the community. Reaching Communities funding (BLF Community Foundation) enable us to develop a considerable response with our 'Time for Tea' programme. With support from the funders, we were able to flex the original model, designed to work with hard-to-reach older individuals within community settings, to a wellbeing model that saw volunteers and staff working closely together with the new and emerging isolated older population.

We were also able invest in growth in our volunteering and befriending programme as a result of funding from the Henry Smith Charity. Despite the challenges of the pandemic the requirements for the service grew, and along with the need for providing essential functional support the funder ensured that once again we were able to step up boldly.

#### **Supported Hospital Discharge**

Over the past five years we have consistently supported individuals over the age of fifty on discharge from hospital. This extensive programme brings benefit to more than 4,000 individuals each year, ensuring that those who are referred into the service are safely resettled home and offered further wraparound support to prevent hospital readmission.

#### **Additional Programmes**

As in previous years we have been able to grow our portfolio of activities through small grants. These seed-funded projects have enabled us to expand offers of digital inclusion and focussed anxiety support.

There also continues to be a high demand for befriending which provides vital social support to some of our loneliest older citizens. Delivered entirely by the generosity of volunteers, this service encapsulates the heart of our charitable work.

#### **Volunteer Support**

Age UK Wakefield District values the time and commitment of its volunteers and acknowledges their positive impact on the services of older people. Volunteers are supported and encouraged to make volunteering a fulfilling, satisfying and creative experience.

In the past year as our services have expanded, so too has the demand on the volunteers and they have never let us down! With around 200 volunteers, often with individuals fulfilling more than one role, there is little doubt that they have proved to be essential to the organisation's ability to respond to emerging need. Without the work of volunteers, Age UK Wakefield District would neither exist nor have been able to step up to embrace the challenges of the past couple of years. Staff and service users are deeply indebted to the high level of dedication and commitment of the individuals in the team. We ensure that all volunteers are offered high quality training and increasingly see that individuals, through volunteering, are able to take on new roles in employment as their confidence grows.

#### **Additional Work**

Valuing our place within the District and within wider delivery teams, strategic bodies and partnerships, the Trustees undertake business and strategic planning and have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks. Where appropriate, systems or procedures have been established to limit the risk the charity faces.

In setting our objectives and planning our activities, our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health, wellbeing and citizenship. During this year, we have maintained processes for evaluating and encouraging health and wellbeing as well as the added value and social return on investment that the organisation brings to the district.

## **AGE UK WAKEFIELD DISTRICT**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Partnership Working**

Age UK Wakefield District values the opportunities for partnership working with other Third Sector Organisations locally and nationally as well as with the statutory bodies in the District and where possible the private sector. It has also valued its place within the Age England Association.

As a member of Nova, we recognise the importance of our wider VCS partnerships and we have also worked with the West Yorkshire Health and Care Partnership.

#### **Age UK Brand Partner Collaborations**

Over the past year the network of Age UK Brand Partners, (around 120 independent, autonomous local charities) have shared in far reaching discussions focussed on the sustainable delivery of services and activities for older people. Recognising that there is much that could be achieved by collaborative approaches Age UK Wakefield District has participated fully in the national discussions whilst also seeking to find more local ways of optimising partnerships. As such we have worked closely with Partners in Yorkshire and Humber to explore this, ultimately developing proposals around infrastructure support that we hope will give grounds for optimism around long-term sustainability. The new regional collaborative 'Casework' has been launched in 2021 -2022, delivering a significant change to the way that Age UK Wakefield District is able to manage its financial infrastructure.

#### **Fundraising**

The fundraising team has worked hard in the past year to exceed previous efforts and provide a substantial source of income for the charity. In addition to this they have helped create a base of support that we believe will enable us to develop further these activities in the future.

#### **Digital and Social Media**

Recognising the changing communications environment, we have allocated focussed resource on the maintenance of our website, twitter, and Facebook feeds. Additionally, we have ensured adequate resources to enable good data recording and reporting. The communications team played a new and vital role in the last year as we became increasingly dependent on IT for connectivity. Similarly, the digital team were able to provide weekly operational statistics to the senior team that allowed us to make key strategic decisions.

#### **Plans for future periods**

At Age UK Wakefield District we continue to plan carefully for the future. Senior staff and trustees share in the planning process and have already begun the early stages of future strategic planning with a series of horizon scanning events. It is our policy to ensure that all services are embedded in our strategy for organisational cross project working as well as in district wide strategic delivery plans. We have reviewed our service models as part of our priority plans and will be adjusting to new locality imperatives, also planning to expand our provision of mental health support programmes and developing work within Mid Yorkshire Hospitals NHS Trust Integrated Transfer of Care Teams, creating new models of triage and assessment. All identified key priority areas for the future have been developed with the changing needs of older people, the current economic climate and altered agenda for the provision of services in mind.

#### **Financial Review**

The charity, together with its trading activities, has broken even in 2021-22 on a total income, which is largely unchanged, of just under £2.3 million.

Our ongoing monitoring and management of funds has meant that we have been able to face the challenges in funding presented to us and plan effectively for future development. The development of more unrestricted funding for the organisation continues to be a major priority for the forthcoming year.



## **AGE UK WAKEFIELD DISTRICT**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Investment policy**

Note 14 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund-by-fund basis.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six-months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Designated funds may be identified from time to time to allow for planned developments.

#### **Responsibilities of the Trustees**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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.

#### **Disclosure of information to auditors**

Each of the directors 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 auditors are aware of such information.

#### **Auditors**

In accordance with the company's articles, a resolution proposing that Hart Shaw LLP be re-appointed as auditors of the company will be put to the Annual General Meeting.

Approved by the board of trustees on 7 November 2022 and signed on its behalf by

  
**Peter Box**  
Chair of the Board of Trustees

## **AGE UK WAKEFIELD DISTRICT**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE UK WAKEFIELD DISTRICT FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Opinion**

We have audited the financial statements of Age UK Wakefield District (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group and Parent Charitable Company Statement of Cash Flows and the 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, 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 group's and the parent charitable company's affairs as at 31 March 2022 and of the group's 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 and the Charities Act 2011.

#### **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 group and parent 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, 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

## **AGE UK WAKEFIELD DISTRICT**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE UK WAKEFIELD DISTRICT FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement incorporated within the trustees' report, 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 group's and parent 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 group or the parent 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud and the audit response**

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:

At the planning stage we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management, as required by auditing standards. The potential effect of any laws and regulation on the financial statements can vary considerably. There are laws and regulations that directly affect the financial statements (e.g. the Companies Act) as well as many other operational laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements. Owing to the size, nature and complexity of the organisation and the applicable laws and regulations to which it must adhere, the risk of material misstatement was deemed to be low, therefore the procedures performed by the audit team were limited to:

- Communicating identified laws and regulations at planning throughout the audit team to remain alert to any indications of non-compliance throughout the audit.
- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.



## AGE UK WAKEFIELD DISTRICT

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE UK WAKEFIELD DISTRICT FOR THE YEAR ENDED 31 MARCH 2022

---

We have assessed the overall susceptibility of the financial statements to material misstatement due to fraud as low because the nature of the business does not particularly lend itself to fraud.

Management override is inherently high risk on any audit. Management override, which may cause there to be a material misstatement within the financial statements, may present itself in a number of ways, for example:

- Override of internal controls (e.g. segregation of duties)
- Entering into transactions outside the normal course of business, especially with related parties
- Fraudulent revenue recognition, including fictitious sales and sales being recorded in the wrong period

In order to reduce the risk of material misstatement to an acceptable level, numerous audit procedures were performed including:

- Enquiries of management as to whether they had any knowledge of any actual or suspected fraud
- Review of all material journal entries made throughout the period as well as those made to prepare the financial statements
- Reviewing the underlying rationale behind transactions in order to assess whether they were outside the normal course of business
- Substantive testing across all material income streams
- Assessing whether management's judgements and estimates indicated potential bias.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected material misstatements in the financial statements, even though we have performed our audit in accordance with auditing standards. Furthermore, as with all audits, there is a higher risk of irregularities (especially those relating to fraud) being undetected, as these may involve the override of internal controls, collusion, intentional omissions and misrepresentations etc. We are not responsible for preventing non-compliance or fraud and therefore cannot be expected to detect all instances of such. Our audit was not designed to identify misstatements or other irregularities that would not be considered to be material to the financial statements. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

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,



**Sarah Brock (Senior Statutory Auditor)**  
for and on behalf of Hart Shaw LLP

**Chartered Accountants**  
**Statutory Auditor**

9 November 2022

The Hart Shaw Building  
Europa Link  
Sheffield Business Park  
Sheffield  
S9 1XU

# AGE UK WAKEFIELD DISTRICT

## STATEMENT OF FINANCIAL ACTIVITIES (CHARITY) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Designated funds	Restricted funds	Total 2022
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	21,031	-	-	21,031
Charitable activities	3	1,304,425	-	810,498	2,114,923
<b>Total</b>		<u>1,325,456</u>	<u>-</u>	<u>810,498</u>	<u>2,135,954</u>
<b>Expenditure on:</b>					
Charitable activities		<u>1,350,956</u>	<u>8,064</u>	<u>783,079</u>	<u>2,142,099</u>
<b>Total</b>	5	<u>1,350,956</u>	<u>8,064</u>	<u>783,079</u>	<u>2,142,099</u>
<b>Net/(expenditure) income for the year</b>					
Transfer between funds		(25,500)	(8,064)	27,419	(6,145)
		<u>69,716</u>	<u>2,889</u>	<u>(72,605)</u>	<u>-</u>
<b>Net movement in funds</b>					
Fund balances at 1 April 2021		44,216	(5,175)	(45,186)	(6,145)
		<u>298,203</u>	<u>163,470</u>	<u>129,345</u>	<u>591,018</u>
<b>Fund balances at 31 March 2022</b>		<u><u>342,419</u></u>	<u><u>158,295</u></u>	<u><u>84,159</u></u>	<u><u>584,873</u></u>

# AGE UK WAKEFIELD DISTRICT

## STATEMENT OF FINANCIAL ACTIVITIES (CHARITY) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Comparative year  
information for the  
year ended 31 March  
2021

		Unrestricted funds	Designated funds	Restricted funds	Total 2021
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	52,890	-	10,754	63,644
Charitable activities	3	638,346	24,572	1,442,760	2,105,678
<b>Total</b>		<u>691,236</u>	<u>24,572</u>	<u>1,453,514</u>	<u>2,169,322</u>
<b>Expenditure on:</b>					
Charitable activities		<u>539,389</u>	<u>8,840</u>	<u>1,427,518</u>	<u>1,975,747</u>
<b>Total</b>	5	<u>539,389</u>	<u>8,840</u>	<u>1,427,518</u>	<u>1,975,747</u>
<b>Net income for the year before transfers</b>					
Transfer between funds		<u>151,847</u>	<u>15,732</u>	<u>25,996</u>	<u>193,575</u>
		<u>(38,807)</u>	<u>2,894</u>	<u>35,913</u>	<u>-</u>
<b>Net movement in funds</b>					
Fund balances at 1 April 2020		<u>113,040</u>	<u>18,626</u>	<u>61,909</u>	<u>193,575</u>
		<u>185,163</u>	<u>144,844</u>	<u>67,436</u>	<u>397,443</u>
<b>Fund balances at 31 March 2021</b>		<u><u>298,203</u></u>	<u><u>163,470</u></u>	<u><u>129,345</u></u>	<u><u>591,018</u></u>

# AGE UK WAKEFIELD DISTRICT

## STATEMENT OF FINANCIAL ACTIVITIES (GROUP) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Designated funds	Restricted funds	Total 2022
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	26,512	-	-	26,512
Charitable activities	3	1,304,425	-	810,498	2,114,923
Other trading activities	4	129,358	-	-	129,358
<b>Total</b>		<b>1,460,295</b>	<b>-</b>	<b>810,498</b>	<b>2,270,793</b>
<b>Expenditure on:</b>					
Costs of charitable trading		123,683	-	-	123,683
<b>Charitable expenditure</b>					
Charitable activities		1,350,956	8,064	783,079	2,142,099
<b>Total</b>	5	<b>1,474,639</b>	<b>8,064</b>	<b>783,079</b>	<b>2,265,782</b>
<b>Net income/(expenditure) for the year before transfers</b>					
		(14,344)	(8,064)	27,419	5,011
Transfer between funds		69,716	2,889	(72,605)	-
<b>Net movement in funds</b>		<b>55,372</b>	<b>(5,175)</b>	<b>(45,186)</b>	<b>5,011</b>
Fund balances at 1 April 2021		298,974	163,470	129,345	591,789
<b>Fund balances at 31 March 2022</b>		<b>354,346</b>	<b>158,295</b>	<b>84,159</b>	<b>596,800</b>

# AGE UK WAKEFIELD DISTRICT

## STATEMENT OF FINANCIAL ACTIVITIES (GROUP) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Comparative year information  
for the year ended 31 March  
2021


		Unrestricted funds	Designated funds	Restricted funds	Total 2021
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	105,597	-	10,754	116,351
Charitable activities	3	638,346	24,572	1,442,760	2,105,678
Other trading activities	4	30,948	-	-	30,948
<b>Total</b>		<b>774,891</b>	<b>24,572</b>	<b>1,453,514</b>	<b>2,252,977</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Costs of charitable trading		86,336	-	-	86,336
<b>Charitable expenditure</b>					
Charitable activities		545,219	8,840	1,427,518	1,981,577
<b>Total</b>	<b>5</b>	<b>631,555</b>	<b>8,840</b>	<b>1,427,518</b>	<b>2,067,913</b>
<b>Net income for the year before transfers</b>					
		143,336	15,732	25,996	185,064
Transfer between funds		(38,807)	2,894	35,913	-
<b>Net movement in funds</b>		<b>104,529</b>	<b>18,626</b>	<b>61,909</b>	<b>185,064</b>
Fund balances at 1 April 2020		195,445	144,844	67,436	406,725
<b>Fund balances at 31 March 2021</b>		<b>298,974</b>	<b>163,470</b>	<b>129,345</b>	<b>591,789</b>

# AGE UK WAKEFIELD DISTRICT

## BALANCE SHEET (CHARITY) AS AT 31 MARCH 2022

		2022	2021
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	8	195,086	221,729
Investments		1	1
<b>Current assets</b>			
Debtors	9	155,601	105,850
Cash at bank and in hand		526,821	375,603
		682,422	481,453
<b>Creditors: amounts falling due within one year</b>	10	(282,880)	(88,273)
<b>Net current assets</b>		399,542	393,180
<b>Total assets less current liabilities</b>		594,629	614,910
<b>Creditors: amounts falling due after one year</b>	11	(9,756)	(23,892)
<b>Net Assets</b>		584,873	591,018
<b>Income funds</b>			
Restricted funds	12	84,159	129,345
<b>Unrestricted funds:</b>			
Designated funds	13	158,295	163,470
Other charitable funds		342,419	298,203
		584,873	591,018

The accounts were approved by the board on 7 November 2022

  
**Peter Box CBE**  
Chair of Trustees

Company Registration number 04512958

# AGE UK WAKEFIELD DISTRICT

## BALANCE SHEET (GROUP) AS AT 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		195,086		221,729
<b>Current assets</b>					
Debtors	9	153,264		103,101	
Cash at bank and in hand		548,532		386,348	
		701,796		489,449	
<b>Creditors: amounts falling due within one year</b>	10	(290,326)		(95,497)	
<b>Net current assets</b>			411,470		393,952
<b>Total assets less current liabilities</b>			605,536		615,681
<b>Creditors: amounts falling due after one year</b>	11		(9,756)		(23,892)
<b>Net assets</b>			596,800		591,789
<b>Income funds</b>					
Restricted funds	12		84,159		129,345
<b>Unrestricted funds:</b>					
Designated funds	13	158,295		163,470	
Other charitable funds		354,346		298,974	
		596,800		591,789	

The accounts were approved by the board on 7 November 2022

  
Peter Box CBE  
Chair of Trustee

Company Registration number 04512958

**AGE UK WAKEFIELD DISTRICT**

**STATEMENT OF CASH FLOW (CHARITY)  
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated/(utilised) from operations	19	170,133	151,568
<b>Investing activities</b>			
Payments to acquire tangible fixed assets		(4,779)	(17,063)
<b>Net cash utilised in investing activities</b>		(4,779)	(17,063)
<b>Financing activities</b>			
Payment of obligations under finance leases		(14,136)	(14,136)
<b>Net cash utilised in financing activities</b>		(14,136)	(14,136)
<b>Net increase in cash and cash equivalents</b>		151,218	120,369
Cash and cash equivalents at beginning of year		375,603	255,234
<b>Cash and cash equivalents at end of year</b>		526,821	375,603



# AGE UK WAKEFIELD DISTRICT

## STATEMENT OF CASH FLOW (GROUP) AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated/(utilised) from operations	19	181,099	143,447
<b>Investing activities</b>			
Payments to acquire tangible fixed assets		(4,779)	(17,063)
<b>Net cash generated from investing activities</b>		(4,779)	(17,063)
<b>Financing activities</b>			
Payment of obligations under finance leases		(14,136)	(14,136)
<b>Net cash utilised in financing activities</b>		(14,136)	(14,136)
<b>Net increase in cash and cash equivalents</b>		162,184	112,248
Cash and cash equivalents at beginning of year		386,348	274,100
<b>Cash and cash equivalents at end of year</b>		548,532	386,348

# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

#### Charity information

Age UK Wakefield District is a charity registered in England and Wales. The registered office is 7 Bank Street, Castleford, West Yorkshire, WF10 1JD.

#### 1.1 Basis of preparation

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Incoming resources

Income from donations and grants, including capital grants, are included within incoming resources as and when received except for the following:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods or when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions are met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income. Fundraising expenditure represents the direct cost of fundraising. Publicity costs directly related to fundraising and general publicity are included within those costs.

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Unrestricted plant, machinery and equipment	15.0% straight line
Restricted plant, machinery and equipment	33.3% straight line
Restricted motor vehicles	20% straight line
Leasehold land and buildings	over the life of the lease

#### 1.4 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

#### 1.5 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year into a defined contribution externally funded pension scheme.

## AGE UK WAKEFIELD DISTRICT

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred, inclusive of VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries and the cost of generating funds is associated with the costs of trading income.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designated to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis in line with funding agreements.

#### 1.7 Fund structure

Restricted funds are those received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

#### 1.8 Employee benefits

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

#### 1.9 Financial instruments

The financial assets and liabilities are of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 1.10 Group financial statements

These financial statements consolidate the results of the Charity and its subsidiary undertakings using the acquisition method of accounting.

## 2 Donations and legacies

	Charity		Group	
	2022 £	2021 £	2022 £	2021 £
Donations	7,386	14,273	7,533	5,745
Legacies	-	19,157	-	19,157
Fundraising	4,886	4,301	4,886	4,301
Coronavirus job retention scheme grant	8,759	25,913	8,759	48,286
Other coronavirus business grants	-	-	5,334	38,862
	<u>21,031</u>	<u>63,644</u>	<u>26,512</u>	<u>116,351</u>

# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 3 Charitable activities

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Grants receivable and related income	1,446,852	1,452,173	1,446,852	1,452,173
Student placement fees	-	2,800	-	2,800
Other charitable income	668,071	650,705	668,071	650,705
	<u>2,114,923</u>	<u>2,105,678</u>	<u>2,114,923</u>	<u>2,105,678</u>

### 4 Other trading activities

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Retail income	-	-	129,358	30,948
	<u>-</u>	<u>-</u>	<u>129,358</u>	<u>30,948</u>

### 5 Expenditure (charity) 2022

	Staff costs	Depreciation	Other costs	Total 2022
	£	£	£	£
<b>Charitable expenditure</b>				
Charitable activities	1,392,299	-	246,536	1,638,835
Support costs	275,044	31,422	177,156	483,622
Governance costs	-	-	19,642	19,642
	<u>1,667,343</u>	<u>31,422</u>	<u>443,334</u>	<u>2,142,099</u>

Included within governance costs are audit fees of £5,227.

### Expenditure (charity) 2021

	Staff costs	Depreciation	Other costs	Total 2021
	£	£	£	£
<b>Charitable expenditure</b>				
Charitable activities	1,276,068	-	357,141	1,633,209
Support costs	205,425	29,937	100,888	336,250
Governance costs	-	-	6,288	6,288
	<u>1,481,493</u>	<u>29,937</u>	<u>464,317</u>	<u>1,975,747</u>

Included within governance costs are audit fees of £4,944.

# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 5 Expenditure (group) 2022

	Staff costs £	Depreciation £	Other costs £	Total 2022 £
<b>Cost of generating funds</b>				
Costs of charitable trading	66,897	-	56,786	123,638
<b>Charitable expenditure</b>				
Charitable activities	1,392,299	-	246,536	1,638,835
Support costs	275,044	31,422	177,156	483,622
Governance costs	-	-	19,642	19,642
	<u>1,734,240</u>	<u>31,422</u>	<u>500,120</u>	<u>2,265,782</u>

Included within governance costs are audit fees of £9,736

### Expenditure (group) 2021

	Staff costs £	Depreciation £	Other costs £	Total 2021 £
<b>Cost of generating funds</b>				
Costs of charitable trading	57,588	-	28,748	86,336
<b>Charitable expenditure</b>				
Charitable activities	1,276,068	-	357,141	1,633,209
Support costs	205,425	29,937	100,888	336,250
Governance costs	-	-	12,118	12,118
	<u>1,539,081</u>	<u>29,937</u>	<u>498,895</u>	<u>2,067,913</u>

Included within governance costs are audit fees of £9,888

### 6 Trustees' and key management personnel remuneration and expenses

None of the trustees (or any persons connected with them) were remunerated or reimbursed for expenses during the year.

The average number of trustees in the year was 5 (2021: 7).

The total amount of employee benefits (salary, employers' national insurance and employers' pension) received by key management personnel is £74,894 (2021: £74,223).

## AGE UK WAKEFIELD DISTRICT

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 7 Employees (charity and group)

##### Number of employees

The average number of employees on the payroll during the year was:

	2022	2021
Charity	102	95
Group	106	98

##### Employment costs

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Wages and salaries	1,523,485	1,355,408	1,584,767	1,409,365
Employers' national insurance	96,732	83,008	100,694	85,758
Other pension costs	47,126	43,077	48,779	43,958
	<u>1,667,343</u>	<u>1,481,493</u>	<u>1,734,240</u>	<u>1,539,081</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 were 1 (2021 – 1).

# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 8 Tangible fixed assets (charity and group)

	Leasehold land and buildings	Plant, machinery, vehicles etc	Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	165,000	170,946	335,946
Additions	-	4,779	4,779
Disposals	-	(8,306)	(8,306)
<b>At 31 March 2022</b>	<b>165,000</b>	<b>167,419</b>	<b>332,419</b>
<b>Depreciation</b>			
At 1 April 2021	17,364	96,853	114,217
Charge for the year	2,889	28,533	31,422
On disposals	-	(8,306)	(8,306)
<b>At 31 March 2022</b>	<b>20,253</b>	<b>117,080</b>	<b>137,333</b>
<b>Net book value</b>			
<b>At 31 March 2022</b>	<b>144,747</b>	<b>50,339</b>	<b>195,086</b>
At 31 March 2021	147,636	74,093	221,729

### 9 Debtors

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	57,616	42,918	57,616	42,918
Other debtors	15,000	-	17,053	-
Amounts owed by connected undertakings	6,203	6,203	-	-
Prepayments and accrued income	76,782	56,729	78,595	60,183
	<b>155,601</b>	<b>105,850</b>	<b>153,264</b>	<b>103,101</b>

# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 10 Creditors: amounts falling due within one year

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	23,126	20,284	23,873	20,327
Accruals and deferred income	214,516	32,525	219,975	38,854
Other creditors	300	21	300	21
Other taxes and social security	30,802	21,307	32,042	22,159
Obligations under finance leases	14,136	14,136	14,136	14,136
	<u>282,880</u>	<u>88,273</u>	<u>290,326</u>	<u>95,497</u>

The deferred income is in respect of income in relation to periods beginning April onwards and at the year end this all relates to amounts deferred in the current year. The previous year's deferred income has all been released during the year.

The aggregate amount of creditors over which security has been given amounted to £14,136 (2021 - £14,136)

### 11 Creditors: amounts falling due after one year

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Obligations under finance leases	9,756	23,892	9,756	23,892
	<u>9,756</u>	<u>23,892</u>	<u>9,756</u>	<u>23,892</u>

The aggregate amount of creditors over which security has been given amounted to £9,756 (2021 - £23,892)



# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 12 Restricted funds (charity and group) 2022

The income funds of the charity include restricted funds comprising the following unexpended balances of income, donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2021 £	Income resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Integrated Care Team – Hubs	27,145	410,979	386,271	(51,853)	-
Social Contact Scheme	-	76,776	76,776	-	-
Information & Advice	-	69,856	69,856	-	-
Hospital Transport and Support Services	11,080	-	-	(11,080)	-
Elderly Persons Social Isolation Fund	10,000	-	8,872		1,128
Live Well Wakefield -Step Out Volunteers	-	7,906	2,361		5,545
Prosper	3,498	65,354	51,881		16,971
Time for Tea/Reaching Communities	43,769	69,251	77,928		35,092
Infection Control Fund	3,609	-	-	(3,609)	-
Armed Forces Covenant Fund	17,500	35,000	34,933		17,567
Henry Smith Charity	6,681	23,567	26,403		3,845
Workforce Capacity Fund	6,063	-	-	(6,063)	-
Walking Football	-	17,136	14,936		2,200
Vaccine Support	-	34,646	32,835		1,811
MCST/MHA	-	27	27		-
	<u>129,345</u>	<u>810,498</u>	<u>783,079</u>	<u>(72,605)</u>	<u>84,159</u>

#### Integrated Care Team – Hubs

Involvement of staff teams in community based multi- disciplinary teams delivering Integrated Care.

#### Social Contact Scheme

This is a project funded by Wakefield Council for the support of older people leaving hospital.

#### Information & Advice

Funding from Wakefield Council for the support of information and advice and advocacy services.

#### Hospital Transport and Support Services/ Winter Pressures

Supported home from hospital service, including specific monies for winter pressures.

## **AGE UK WAKEFIELD DISTRICT**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Elderly Persons Social Isolation Fund – Wakefield**

The Community Foundation Wakefield District has launched the 3rd round of the Elderly Person's Social Isolation Fund which has been inspired by the celebrations surrounding the 130th anniversary of Wakefield being granted City status. Wakefield @130 is designed to encourage a series of events and activities, which will engage older people in local communities across the Wakefield District. The Programme has been designed to work around 10 to 15 local communities, engaging up to 2,000 older people across the Wakefield District.

#### **Prosper**

Research Programme funded through Bradford Teaching Hospitals NHS Foundation Trust, intended to support understanding of role of prevention in improving health outcomes for older individuals exhibiting signs of Frailty.

#### **Time for Tea/Reaching Communities**

A community driven initiative, funded by the Big Lottery Community Fund, tackling isolation and loneliness amongst local older people, providing a gateway for those at high risk of crisis to find support before the crisis happens.

#### **Armed Forces Covenant Fund**

We employed a Veterans' Engagement Worker (VEW), supported by a team of volunteers. The VEW will extend our existing work with older veterans, by providing dedicated support to 400 veterans who are lonely and are not engaging with traditional forms of support.

#### **Henry Smith Charity**

Henry Smith funding enables us to expand and grow our existing Befriending Service, allowing us to recruit a full time Befriending Coordinator. Our aim over the next 3 years is to set up 270 brand new Befriending relationships.

#### **Workforce Capacity Fund**

This funding was used to maintain care provision and continuity of care for recipients where pressing workforce shortages may put this at risk. The fund supports providers to restrict staff movement in all but exceptional circumstances, which is critical for managing the risk of outbreaks and infection in care homes. Supports safe and timely hospital discharges to a range of care environments, including domiciliary care, to prevent or address delays as a result of workforce shortages and enable care providers to care for new service users where the need arises.

#### **Vaccine Support Programme**

Grant from Wakefield Council relating to the transportation of vulnerable people to and from vaccination venues.

#### **Age UK's Walking Football Programme**

Partnering with Sport England and The Football Association to deliver an exciting new opportunity for older people across England to become more physically active through walking football.

#### **Transfers**

Transfers have been made from unrestricted funds to cover small overspends or to smooth out the timing differences of income and expense.

As of 1 April 2021, Hospital Transport and Support Services are considered to be unrestricted as this is an annual contract to provide transport services. Therefore, the brought forward balance has been transferred to unrestricted with the current periods income and expenditure recorded in Unrestricted funds.

As of 31 March 2022, Integrated Care Team has now transferred to an unrestricted fund with the contract no longer being specific regarding the spending of the allocated income.

# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### Restricted funds (charity and group) 2021

The income funds of the charity include restricted funds comprising the following unexpended balances of income, donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2020 £	Income resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Integrated Care Team – Hubs	-	403,173	376,028	-	27,145
BASS	-	18,274	18,274	-	-
Social Contact Scheme	-	76,780	76,780	-	-
Information & Advice	-	66,924	66,924	-	-
Hospital Transport and Support Services	9,993	503,284	535,973	33,776	11,080
Elderly Persons Social Isolation Fund	-	24,960	14,960	-	10,000
Prison Project	-	6,000	6,083	83	-
Live Well Wakefield - Covid	-	4,221	4,221	-	-
Night Care Services	-	-	1,807	1,807	-
Care View	1,991	2,850	4,841	-	-
Harnessing Power of Communities	31,450	-	31,450	-	-
IAPT	284	-	284	-	-
Prosper	(1,248)	14,729	9,983	-	3,498
Time for Tea/Reaching Communities	25,166	124,806	108,203	-	43,769
Macmillan	-	-	247	247	-
Pull up a Chair	(200)	1,000	800	-	-
Infection Control Fund	-	39,769	36,160	-	3,609
CAF Resilience Fund	-	84,434	84,434	-	-
Armed Forces Covenant Fund	-	36,247	18,747	-	17,500
Henry Smith Charity	-	40,000	33,319	-	6,681
Workforce Capacity Fund	-	6,063	-	-	6,063
	<u>67,436</u>	<u>1,453,514</u>	<u>1,427,518</u>	<u>35,913</u>	<u>129,345</u>

### 13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

#### Movement in funds 2022

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Lock Lane Centre	163,470	-	8,064	2,889	158,295
	<u>163,470</u>	<u>-</u>	<u>8,064</u>	<u>2,889</u>	<u>158,295</u>

# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### Movement in funds 2021

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Lock Lane Centre	144,844	24,572	8,840	2,894	163,470
	<u>144,844</u>	<u>24,572</u>	<u>8,840</u>	<u>2,894</u>	<u>163,470</u>

### Lock Lane Centre

Age UK Wakefield District is working with local residents and will continue to develop the centre and its associated activities. The balance includes £165,000 of leasehold property, being its fair value at the date of transition to FRS102, less subsequent depreciation.

### 14 Analysis of net assets between funds 2022:

#### Charity

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:				
Tangible fixed assets	50,339	144,747	-	195,086
Investments	1	-	-	1
Current assets / (liabilities)	292,079	13,548	93,915	399,542
Long term liabilities	-	-	(9,756)	(9,756)
	<u>342,419</u>	<u>158,295</u>	<u>84,159</u>	<u>584,873</u>

#### Group

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:				
Tangible fixed assets	50,339	144,747	-	195,086
Current assets / (liabilities)	304,007	13,548	93,915	411,470
Long term liabilities	-	-	(9,756)	(9,756)
	<u>354,346</u>	<u>158,295</u>	<u>84,159</u>	<u>596,800</u>

# AGE UK WAKEFIELD DISTRICT

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### Analysis of net assets between funds 2021:

Charity	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	19,342	147,636	54,751	221,729
Investments	1	-	-	1
Current assets / (liabilities)	278,860	15,834	98,486	393,180
Long term liabilities	-	-	(23,892)	(23,892)
	<u>298,203</u>	<u>163,470</u>	<u>129,345</u>	<u>591,018</u>

Group	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	19,342	147,636	54,751	221,729
Current assets / (liabilities)	279,632	15,834	98,486	393,952
Long term liabilities	-	-	(23,892)	(23,892)
	<u>298,974</u>	<u>163,470</u>	<u>129,345</u>	<u>591,789</u>

### 15 Commitments under operating leases

#### Charity

At 31 March 2022 the charity has annual commitments under non-cancellable operating leases as follows:

#### Land and buildings

	2022 £	2021 £
Expiry date		
Within one year	5,850	5,850
Between two and five years	-	-
After more than five years	-	-
	<u>5,850</u>	<u>5,850</u>

#### Group

At 31 March 2022 the group has annual commitments under non-cancellable operating leases as follows:

#### Land and buildings

	2022 £	2021 £
Expiry date		
Within one year	31,746	27,798
Between two and five years	52,502	42,667
After more than five years	36,667	46,667
	<u>120,915</u>	<u>117,132</u>

## AGE UK WAKEFIELD DISTRICT

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Finance Lease commitments

Future minimum lease payments due under finance leases:

	Charity		Group	
	2022	2021	2022	2021
	£	£	£	£
Within one year	14,136	14,136	14,136	14,136
Within two and five years	9,756	23,892	9,756	23,892
	<u>23,892</u>	<u>38,028</u>	<u>23,892</u>	<u>38,028</u>

#### 17 Subsidiary Companies

These consolidated accounts include the results of the following 100% owned subsidiaries:

- Age UK Wakefield Trading Limited (incorporated in England & Wales, registered number 3037942) which is dormant
- Age UK Wakefield District Enterprises Limited (incorporated in England & Wales, registered number 08428526)

The share capital of the subsidiaries is as follows:

	2022	2021
	£	£
<b>Ordinary shares of £1 each</b>		
Age UK Wakefield Trading Limited	2	2
Age UK Wakefield District Enterprises Limited	<u>1</u>	<u>1</u>

#### 18 Related party transactions

Included in debtors (Charity) is an amount owed by Age UK Wakefield District Enterprises Limited of £6,203 (2021: £6,203).

Included in debtors (Charity and Group) is an amount owed by Casework Services CIC of £32,207 (2021: £nil). This is made up of a £15,000 loan and £17,207 trade debtor. Casework Services CIC is a Community Interest Company in which Age UK Wakefield District is a member.

## AGE UK WAKEFIELD DISTRICT

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 19 Cash generated from operations (Charity)

	2022 £	2021 £
Net income/(expenditure) for the year	(6,145)	193,575
Adjustments for:		
Depreciation and impairment of fixed assets	31,422	29,937
Movements in working capital:		
(Increase)/decrease in debtors	(49,751)	(86,268)
Increase/(decrease) in creditors	194,607	14,324
<b>Cash generated/(utilised) in operations</b>	<b>170,133</b>	<b>151,568</b>

#### Cash generated from operations (Group)

	2022 £	2021 £
Net income/(expenditure) for the year	3,992	185,064
Adjustments for:		
Depreciation and impairment of tangible fixed assets	31,422	29,937
Movements in working capital:		
(Increase) / Decrease in debtors	(49,144)	(88,175)
Increase in creditors	194,829	16,621
<b>Cash generated/(utilised) in operations</b>	<b>181,099</b>	<b>143,447</b>