

AGE UK NORTH CRAVEN

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

AGE UK NORTH CRAVEN

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 31

AGE UK NORTH CRAVEN

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	R A Rees M E Holgate J Sugden J B Ogden C J Fowler C Shaw
Charity registered number	1141867
Principal office	Cheapside Settle North Yorkshire BD24 9EW
Accountants	Armstrong Watson LLP Chartered Accountants First Floor East Bridge Mills Stramongate Kendal Cumbria LA9 4UB
Solicitors	AWB Charlesworth Solicitors Ltd 21-23 Otley Street Skipton North Yorkshire BD23 1DY

AGE UK NORTH CRAVEN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of Age UK North Craven for the year 1 April 2022 to 31 March 2023. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Age UK North Craven is a charity with a mission to assist in transforming the opportunities, experiences and support given to the elderly in our local communities.

We help the elderly in the community with support when times are hard, with independent living and by offering activities and transport which allow the elderly to try something new.

We have the two shops which supply funds for our increasing support to the community, but also offer a support to our elderly with their use as a volunteering platform which in turn offers social rewards to our volunteers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

We are an independent, local charity which has been supporting older people in Settle & North Craven for over 30 years.

Our aims:

- To support the local elderly community with a range of support and activities.
- To provide a facility which allows volunteering for the elderly.
- To bring a wide range of support services to our local area.
- To assist with independence of the elderly in our communities.
- To offer information and advice to all.

Our values:

- Be open and inclusive.
- Encourage trying something new.
- Be caring to all in need.
- Be there when needed.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

We are an independent, local charity which has been supporting older people in the Settle & North Craven for over 30 years. We have six local trustees; all the money we raise is invested back into supporting older people locally.

Age UK North Craven raises monies from operating two shops, with ancillary trading activities. It has contracts to deliver support and services and successfully applies for grants to deliver specific projects. It has an income stream from fees and services provided. Other income comes from fundraising activities, donations and legacies.

The range of services delivered includes:

- Lunches and coffee mornings.
- Information and advice.
- Support to remain independent.
- Digital and IT support.
- Dementia support.
- Bereavement support.
- Volunteer car journeys to health appointments.
- Minibus shopping shuttles.
- Minibus leisure trips.
- Community allotment.
- Wheelchair loans.
- Walking sports activities.
- Health and fitness classes.
- Supported volunteering.

Age UK north Craven has over two hundred registered volunteers and relies on this incredible local resource to deliver the wide range of services. The charity employs a part-time co-ordinator to support volunteer recruitment, induction and training.

d. Main activities undertaken to further the Charity's purposes for the public benefit

Age UK North Craven provides many activities within Settle and the local communities. All the activities it provides are for public benefit and are mentioned in "c Activities undertaken to achieve objectives". The Trustees confirm that they have considered the guidance in respect of public benefit and confirm their adherence.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Main achievements of the Charity

2022 and early 2023 has been the busiest time in Age UK North Craven's 33 year history. The legacies of the pandemic and the huge cost of living crisis sparked after the Russian invasion of Ukraine has been hugely challenging to older people living in North Craven.

We have tried to respond by supporting people where support is needed and in particular by raising our profile and the potential help available to people. We have supported more people in Information and Advice, transported more people on health appointments and enabled record numbers of people to join and enjoy a whole range of groups and activities ranging from traditional lunch clubs to walking sports, digital support, wellness groups and bingo galore.

None of this support and investment into our community would be possible without our host of wonderful volunteers. We have around 200 volunteers actively supporting all of our functions and particularly enabling our two shops to trade and provide great value goods for the local community; they also provide great fun and camaraderie for the volunteers, recycling and reusing huge amounts of clothes and household goods; they are of course essential income to pay for the professional support we deliver as well contributing to the general running costs of the charity.

The income raised by our trading has been rising year on year and is essential to enable the range of services we provide, and very importantly it enables the charity to be flexible with its investments and to be agile and to be able to react to issues and deliver help quickly.

The focus for all our work is on the people we support, we are focusing on the outcomes and hence we invest a lot of time and money in supporting groups and activities within communities and often organized, managed and ran by those local communities, we are not precious about running our own clubs, when we can support existing thriving groups in the community.

We have still been leading on emergency food support in North Craven and support local food pantries and Community Fridges in Bentham, Ingleton, Settle and Hellifield. We enabled over £15,000 of investment to be spent on emergency food support in the area last year.

We continue to value and invest in the whole voluntary sector supporting the area and work closely with a number of local organisations including The Place in Settle, Settle Community Hub, Bentham Older Peoples Together, Hellifield Helping Hands and many others.

We are also very active in representing and advocating on behalf of the area to organisations with responsibility for providing services to the area, this includes active participation with the two General Practices, the Councils, the health trusts and the whole health system that provides for the area, transport providers, housing organisations and other organisations which are commissioned to support the area.

In conclusion we as a charity have never faced as much demand, never been as busy but continue to thrive and work hard to support older people within North Craven.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The results for the charity are set out within the accompanying Financial Activities and the notes to the Accounts.

During the financial year Age UK North Craven had an overall income of £437,304 of which £372,784 was attributed to unrestricted funds and £64,520 to restricted funds.

The Reserves policy has been built up to cover evaluated risks, sums have been allocated to cover specific operational and strategic risks and to enable appropriate investment. The total sum also enables the charity to have sufficient funds to operated without income for 12 months and close down the charity if needed.

The Reserves Policy is reviewed each year by the Board, the current requirement is set to £234,000 in Reserves.

The Current level of Free Reserves is £237,382 which the Trustees consider to be absolutely appropriate within the existing challenging times.

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, its Memorandum of Association and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

b. Methods of appointment or election of Trustees

Trustees are appointed at the Annual General Meeting, following nomination, or may be co-opted by the Board of Trustees during the year, in accordance with the constitution.

Funds held as custodian

During the year, the charity received £26,632 from various national funds and grants as an agent for Age UK North Yorkshire and North Yorkshire County Council.

At the year end funds that have not been transferred elsewhere totalled £6,596 (2022 £4,596). These totals are shown as Funds held as Custodian.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

R A Rees
Trustee

Rosemary A Rees
6 December 2023

Date:

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of Age UK North Craven ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work on this report.

Signed: 

Dated: 7 December 2023

Karen Rae

FCCA

Armstrong Watson LLP, 1st Floor East Bridge Mills, Stramongate, Kendal, LA9 4BD

AGE UK NORTH CRAVEN

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	64,520	120,982	185,502	221,529
Other trading activities	4	-	251,355	251,355	233,084
Investments	5	-	447	447	1,235
Total income		64,520	372,784	437,304	455,848
Expenditure on:					
Raising funds	6	-	133,186	133,186	125,813
Charitable activities	8	79,526	258,944	338,470	318,243
Total expenditure		79,526	392,130	471,656	444,056
Net movement in funds		(15,006)	(19,346)	(34,352)	11,792
Reconciliation of funds:					
Total funds brought forward		76,961	313,146	390,107	378,315
Net movement in funds		(15,006)	(19,346)	(34,352)	11,792
Total funds carried forward		61,955	293,800	355,755	390,107

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 31 form part of these financial statements.

AGE UK NORTH CRAVEN

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	56,418	70,151
		<u>56,418</u>	<u>70,151</u>
Current assets			
Debtors	13	15,207	40,411
Cash at bank and in hand		302,448	295,572
		<u>317,655</u>	<u>335,983</u>
Creditors: amounts falling due within one year	14	(18,318)	(16,027)
Net current assets		<u>299,337</u>	<u>319,956</u>
Total assets less current liabilities		<u>355,755</u>	<u>390,107</u>
Net assets excluding pension asset		<u>355,755</u>	<u>390,107</u>
Total net assets		<u><u>355,755</u></u>	<u><u>390,107</u></u>

AGE UK NORTH CRAVEN

BALANCE SHEET
AS AT 31 MARCH 2023**Charity funds**

Restricted funds	16	61,955	76,961
Unrestricted funds	16	293,800	313,146
Total funds		<u>355,755</u>	<u>390,107</u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements,

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

R A Rees
Trustee

Rosemary A Rees
6 December 2023

Date:

The notes on pages 11 to 31 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. General information

Age UK North Craven is an incorporated charity, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the Reference and Administrative details. Being a company limited by guarantee each member is liable for a maximum of £1 should the charity be wound up.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Age UK North Craven meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on the going concern basis.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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 allocated on the portion of the asset's use.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Motor vehicles	- 25%	on reducing balance
Fixtures and fittings	- 25%	on reducing balance
Office equipment	- 25%	on reducing balance

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

AGE UK NORTH CRAVEN

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants				
Food Bank Grants	58,036	-	58,036	28,049
Age UK Management	-	10,000	10,000	10,000
NHS Support	-	5,000	5,000	-
WWF	-	1,168	1,168	-
Age UK Cost of living	-	10,000	10,000	-
NYCC Training Grant	-	2,000	2,000	-
Friends and Forums Grant	-	750	750	1,500
SHIC Grant	-	9,000	9,000	-
NYCC Projects Grant	-	15,000	15,000	-
NYCC Community Support Officer Grant	-	18,000	18,000	24,500
Car Scheme Funding Grants	-	4,822	4,822	4,822
NHS Winter Pressure Grant	-	2,000	2,000	-
Selfa Management Grant	-	480	480	-
NYCC Suicide Prevention Grant	-	-	-	4,665
NYCC Craven Stay Healthy and Independent Grant	-	-	-	12,000
NYCC Care and Prevention Grants	-	-	-	15,272
National Lottery Reaching Communities Grants	-	-	-	14,509

AGE UK NORTH CRAVEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Age UK Activity and walking Grant	-	-	-	768
NYCC Health Messaging Grant	-	-	-	3,208
NYCC Information and Advice Grants	-	-	-	11,677
NYCC Community Transport Grant	-	-	-	32,400
Age UK Extreme Weather Grant	-	-	-	1,000
National Lottery Blooming Settle Grant	-	-	-	9,920
Subtotal detailed disclosure				
	58,036	78,220	136,256	174,290
Donations	6,484	42,762	49,246	18,640
Government grants	-	-	-	28,599
Subtotal				
	6,484	42,762	49,246	47,239
	<u>64,520</u>	<u>120,982</u>	<u>185,502</u>	<u>221,529</u>
<i>Total 2022</i>				
	<u>136,125</u>	<u>85,404</u>	<u>221,529</u>	

AGE UK NORTH CRAVEN

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charity trading income	<u>251,355</u>	<u>251,355</u>	<u>233,084</u>
Total 2022	<u>233,084</u>	<u>233,084</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	<u>447</u>	<u>447</u>	<u>1,235</u>
Total 2022	<u>1,235</u>	<u>1,235</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Purchases	1,277	1,277	1,269
Rent	22,000	22,000	22,000
Rates and water	1,744	1,744	1,670
Lighting and heating	2,859	2,859	6,548
Sundries	4,471	4,471	6,363
Postage and stationery	3,589	3,589	2,255
Telephone	1,454	1,454	1,250
Repairs - general	923	923	1,861
Computer consumables	922	922	2,694
Shop Ebay expenses	1,881	1,881	400
Credit card charges	4,407	4,407	2,393
Van costs - Second time around	2,527	2,527	3,285
Volunteer expenses party	2,346	2,346	1,815
Repairs - Second time around	8,775	8,775	373
Cleaning costs	-	-	70
Wages and salaries	70,150	70,150	67,688
Social Security	2,454	2,454	2,392
Pension costs	1,407	1,407	1,487
	<u>133,186</u>	<u>133,186</u>	<u>125,813</u>
Total 2022			<u>125,813</u>
			<u>125,813</u>

AGE UK NORTH CRAVEN

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of grants

	Grants to Individuals 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants, Mini Bus	<u>2,100</u>	<u>2,100</u>	<u>-</u>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Transport services	-	45,499	45,499	43,843
Information and advice services	151	-	151	175
Mini Bus	11,438	2,100	13,538	11,348
Care and Prevention	61,132	-	61,132	53,861
Day Activities	6,805	22,342	29,147	29,928
Digital Inclusion	-	-	-	21,033
Other	-	189,003	189,003	158,055
	<u>79,526</u>	<u>258,944</u>	<u>338,470</u>	<u>318,243</u>
<i>Total 2022</i>				
	<u>96,067</u>	<u>222,176</u>	<u>318,243</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Transport services	28,435	5,108	11,956	45,499	43,843
Information and advice services	-	-	151	151	175
Mini Bus	-	11,438	2,100	13,538	11,348
Care and Prevention	21,873	-	39,259	61,132	53,861
Day Activities	22,342	-	6,805	29,147	29,928
Digital Inclusion	-	-	-	-	21,033
Other	128,926	-	60,077	189,003	158,055
	<u>201,576</u>	<u>16,546</u>	<u>120,348</u>	<u>338,470</u>	<u>318,243</u>
Total 2022	<u>160,239</u>	<u>21,121</u>	<u>136,883</u>	<u>318,243</u>	

AGE UK NORTH CRAVEN

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Transport services	45,499	-	-	45,499	43,843
Information and advice services	151	-	-	151	175
Mini Bus	11,438	2,100	-	13,538	11,348
Care and Prevention	61,132	-	-	61,132	53,861
Day Activities	29,147	-	-	29,147	29,928
Digital Inclusion	-	-	-	-	21,033
Other	-	-	189,003	189,003	158,055
	<u>147,367</u>	<u>2,100</u>	<u>189,003</u>	<u>338,470</u>	<u>318,243</u>
<i>Total 2022</i>					
	<u>160,188</u>	<u>-</u>	<u>158,055</u>	<u>318,243</u>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Transport services 2023 £	Information and advice services 2023 £	Mini Bus 2023 £	Care and Prevention 2023 £	Day Activities 2023 £
Staff costs	28,435	-	-	21,873	22,342
Depreciation	5,108	-	11,438	-	-
Sundries	92	-	-	475	-
Volunteer expenses party	4,018	-	-	-	-
Car and minibus expenses	7,446	-	-	-	-
Travelling and subsistence	-	151	-	-	-
Allotment expenses	-	-	-	-	381
Reaching Community expenses	-	-	-	-	-
Independent Support costs	-	-	-	905	5,578
Food Bank expenses	-	-	-	37,879	846
Strong and steady expenses	-	-	-	-	-
The Place expenses	-	-	-	-	-
Training of staff and volunteers	400	-	-	-	-
<i>Total 2022</i>	<u>45,499</u>	<u>151</u>	<u>11,438</u>	<u>61,132</u>	<u>29,147</u>
	<u>43,843</u>	<u>175</u>	<u>11,348</u>	<u>53,861</u>	<u>29,928</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Digital Inclusion 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	-	72,650	67,366
Depreciation	-	16,546	18,827
Sundries	-	567	1,649
Volunteer expenses	-	4,018	3,943
Car and minibus expenses	-	7,446	4,427
Travelling and subsistence	-	151	115
Allotment expenses	-	381	989
Reaching Community expenses	-	-	1,092
Day activities expenses	-	6,483	23,932
Food bank and club expenses	-	38,725	35,604
Strong and steady expenses	-	-	1,244
The Place expenses	-	-	1,000
Training staff and volunteers	-	400	-
	<u>-</u>	<u>147,367</u>	<u>160,188</u>
Total 2022	<u>21,033</u>	<u>160,188</u>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Other 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	128,926	128,926	92,873
Depreciation	-	-	2,294
Insurance	3,436	3,436	2,864
Rates and water	858	858	458
Lighting and heating	5,709	5,709	7,010
Sundries	1,385	1,385	1,688
Postage and stationery	1,647	1,647	3,198
Telephone	4,444	4,444	6,354
Repairs	1,431	1,431	586
Computer consumables	4,297	4,297	4,900
Credit card charges	470	470	425
Volunteer expenses party	1,113	1,113	77
Cleaning costs	4,397	4,397	7,496
Hire of plant and machinery	4,556	4,556	2,102
Travelling and subsistence	1,099	1,099	573
Legal costs	48	48	35
Rent	12,950	12,950	12,300
Accountancy fees	2,806	2,806	2,835
Training	1,074	1,074	1,240

AGE UK NORTH CRAVEN

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

Subscriptions	732	732	966
Bookkeeping fees	5,175	5,175	5,810
Recruitment	-	-	280
Bank charges	1,077	1,077	1,691
Day activities expenses	1,373	1,373	-
	<u>189,003</u>	<u>189,003</u>	<u>158,055</u>
<i>Total 2022</i>			
	<u>158,055</u>	<u>158,055</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Staff costs

	2023 £	2022 £
Wages and salaries	256,641	215,942
Social security costs	12,447	10,343
Contribution to defined contribution pension schemes	6,499	5,521
	<u>275,587</u>	<u>231,806</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Average full time equivalent staff	<u>18</u>	<u>17</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel remuneration amounted to £36,278 (2022 - £35,866).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL-).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

AGE UK NORTH CRAVEN

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2022	127,061	23,341	29,605	180,007
Additions	-	-	2,813	2,813
At 31 March 2023	<u>127,061</u>	<u>23,341</u>	<u>32,418</u>	<u>182,820</u>
Depreciation				
At 1 April 2022	74,513	16,102	19,241	109,856
Charge for the year	11,438	1,812	3,296	16,546
At 31 March 2023	<u>85,951</u>	<u>17,914</u>	<u>22,537</u>	<u>126,402</u>
Net book value				
At 31 March 2023	<u><u>41,110</u></u>	<u><u>5,427</u></u>	<u><u>9,881</u></u>	<u><u>56,418</u></u>
At 31 March 2022	<u><u>52,548</u></u>	<u><u>7,239</u></u>	<u><u>10,364</u></u>	<u><u>70,151</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	4,926	30,115
Other debtors	2,909	1,504
Prepayments and accrued income	7,372	8,792
	<u>15,207</u>	<u>40,411</u>

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,281	5,901
Amounts owed to associates	6,596	4,596
Other taxation and social security	1,576	1,469
Other creditors	968	1,146
Accruals and deferred income	3,897	2,915
	<u>18,318</u>	<u>16,027</u>

15. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>302,448</u>	<u>295,572</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	-	-	-	-	-
General Funds	313,146	372,784	(392,130)	-	293,800
	<u>313,146</u>	<u>372,784</u>	<u>(392,130)</u>	<u>-</u>	<u>293,800</u>
Restricted funds					
Information and Advice	151	-	(151)	-	-
Mini Bus	34,043	-	(11,438)	-	22,605
Care and Prevention	24,344	58,036	(61,132)	-	21,248
Day Activities	321	6,484	(6,805)	-	-
REACT	4,563	-	-	-	4,563
Digital Inclusion	13,539	-	-	-	13,539
	<u>76,961</u>	<u>64,520</u>	<u>(79,526)</u>	<u>-</u>	<u>61,955</u>
Total of funds	<u>390,107</u>	<u>437,304</u>	<u>(471,656)</u>	<u>-</u>	<u>355,755</u>

Various grants were received in order to fund and maintain the Food bank, providing food to the local communities.

Age UK grants for support of the management.

NHS training grant for support in the use of the NHS App.

NYCC grant for extra support during the winter months.

NYCC grant for the funding of a Community Support Officer.

CHIC funding for supporting vulnerable people and preventing hospital stays.

Car support schemes provide funding for volunteers for assisting in transport in the community.

Winter pressure fund for assistance due to cold weather.

Transfers in the year represent unrestricted funds used to subsidise the restricted funds in order to achieve the enhanced outcome of the use of the grants.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Statement of funds (continued)**Statement of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
General Funds	308,749	319,723	(307,858)	(7,468)	313,146
General Funds	-	-	-	-	-
	<u>308,749</u>	<u>319,723</u>	<u>(307,858)</u>	<u>(7,468)</u>	<u>313,146</u>
Restricted funds					
Information and Advice	211	11,679	(18,966)	7,227	151
Mini Bus	12,000	33,150	(11,348)	241	34,043
Care and Prevention	18,219	59,986	(53,861)	-	24,344
Day Activities	-	31,311	(30,990)	-	321
REACT	4,563	-	-	-	4,563
Digital Inclusion	34,573	-	(21,034)	-	13,539
	<u>69,566</u>	<u>136,126</u>	<u>(136,199)</u>	<u>7,468</u>	<u>76,961</u>
Total of funds	<u>378,315</u>	<u>455,849</u>	<u>(444,057)</u>	<u>-</u>	<u>390,107</u>

AGE UK NORTH CRAVEN

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17 Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	313,146	372,784	(392,130)	293,800
Restricted funds	76,961	64,520	(79,526)	61,955
	<u>390,107</u>	<u>437,304</u>	<u>(471,656)</u>	<u>355,755</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	308,749	319,723	(307,858)	(7,468)	313,146
Restricted funds	69,566	136,126	(136,199)	7,468	76,961
	<u>378,315</u>	<u>455,849</u>	<u>(444,057)</u>	<u>-</u>	<u>390,107</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	56,418	56,418
Current Assets	61,955	255,700	317,655
Creditors due within one year	-	(18,318)	(18,318)
Total	<u>61,955</u>	<u>293,800</u>	<u>355,755</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	70,151	70,151
Current assets	76,961	259,022	335,983
Creditors due within one year	-	(16,027)	(16,027)
Total	<u>76,961</u>	<u>313,146</u>	<u>390,107</u>

19. Pension commitments

At the year end date contributions payable by the charity to the pension fund amounted to £968 (2022 £1,146) and are included in creditors.

20. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2023.

