

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
AGE UK BARROW AND DISTRICT LIMITED**

DRAFT

R F Miller & Co  
Double Tree Court  
10A Cavendish St  
Ulverston  
Cumbria  
LA12 7AD

**AGE UK BARROW AND DISTRICT LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2023**

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## AGE UK BARROW AND DISTRICT LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the new year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in October 2019.

The Trustees are pleased to present their report together with the financial statements of the Charity for the 12 months ending 31 March 2022.

Legal and administrative information is incorporated within this report.

The Trustees confirm that they have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities 2019.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The organisation's purpose remains to improve the lives of older people residing in the Borough of Barrow and District.

We will work with older people to help them retain their independence and exercise real choice in their lives.

Our services and activities are available to all older people in our Borough and our charitable services are provided either free of charge or charged by us at the most reasonable cost viable.

Our Vision Statement is:

Age UK Barrow and District will work with and for older people to provide a wide range of quality services and activities. It is dedicated to improving and maintaining this aim.

Age UK Barrow and District aims to be an effective organisation that listens to, and is influenced by, its users and the wider community, it will work towards the removal of age as a barrier to opportunity and choice for all.

Our main aims are to:-

Increase the range of our target market who use our services and products

Increase the range of services available to older people

Increase demonstrable quality in all areas of operation

Ensure stakeholder involvement in determining our direction

Increase relevant skills base and knowledge of personnel,  
both staff and volunteers

Maintain adequate reserves and increase financial security

Develop partnership arrangements where feasible and desirable

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

Although an independent local charity, Age UK Barrow & District is a brand partner with the national charity Age UK and a member of the Age England Association of Age UK brand partners.

The organisation was established in February 1979 with the constitutional aim to "support and improve the quality of life for all older people living in the Borough of Barrow-in-Furness".

## **AGE UK BARROW AND DISTRICT LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The Board of Trustees is the body responsible for the overall governance, management and direction of the charity. The trustees are responsible for ensuring that the organisation operates within the law and to a high standard.

They are led by the Chairman who works in partnership with the Chief Executive in identifying the vision of Age UK Barrow and District and the strategic direction it will take. Decisions on the day to day operation of the charity are delegated by the Board to the Chief Executive and subsequently the management team.

Nominations to the Board may be made by the Board itself or the organisation may also seek to recruit Trustees by word of mouth or through voluntary sector/specialist press.

All new Trustees, following NCVO Standards of Good Governance undertake an induction programme and are given a copy of "CC3 The Essential Trustee: What you need to know".

The Trustees are responsible for:

Ensuring that the Charity complies with its governing document, charity law and any other relevant legislation or regulations

Ensuring that the Charity pursues its charitable objects

Ensuring that the Charity does not spend money on activities not included in its own objects

Making an active contribution: giving firm strategic direction to the organisation, setting overall policy, defining goals, setting targets and evaluating performance against agreed targets

Safeguarding the good name and values of the Charity

Ensuring the financial stability of the Charity

Protecting and managing the property of the Charity and ensuring that the Charity's funds are properly invested

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of internal controls in place across the organisation. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and ensure that financial statements follow best practice.

The Charity is committed to the on-going development of quality assurance through all parts of our organisation, through continuous improvement and self assessment and adherence to set standards. We continue to hold ISO 9001 quality standards.

##### **Risk management**

The Trustees have responsibility for implementing a managed approach to risk management.

The Trustees have conducted their own review of the major risks to which the organisation is exposed and systems have been established to mitigate those risks.

The organisation has a register which is regularly monitored and assessed to evaluate identified risks and identify new risks. They have considered the likelihood of occurrence, the potential impact of identified risks and the controls already in place to mitigate those risks together with the need for further action where necessary.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08224619 (England and Wales)

##### **Registered Charity number**

1149975

**AGE UK BARROW AND DISTRICT LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**Registered office**

Age UK Barrow & District  
College House  
Howard Street  
Barrow-in-Furness  
Cumbria  
LA14 1NB

**Trustees**

O Pearson Independent Advocate  
R Cupid Duty Officer  
Mrs S M Ferm Consultant  
M Pettifor Director  
R W Spenceley Ships Captain, Merchant Navy

**Independent Examiner**

R F Miller & Co  
Double Tree Court  
10A Cavendish St  
Ulverston  
Cumbria  
LA12 7AD

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
M Pettifor - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AGE UK BARROW AND DISTRICT LIMITED**

**Independent examiner's report to the trustees of Age UK Barrow And District Limited ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

Anita Brook FCCA

R F Miller & Co  
Double Tree Court  
10A Cavendish St  
Ulverston  
Cumbria  
LA12 7AD

Date: .....

## AGE UK BARROW AND DISTRICT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	227,124	129,463	356,587	124,469
Other trading activities	3	141,744	947	142,691	127,837
Investment income	4	298	-	298	925
<b>Total</b>		<u>369,166</u>	<u>130,410</u>	<u>499,576</u>	<u>253,231</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	235,056	4,640	239,696	129,078
<b>Charitable activities</b>	6				
Charitable activities		135,816	132,797	268,613	218,454
<b>Total</b>		<u>370,872</u>	<u>137,437</u>	<u>508,309</u>	<u>347,532</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	(1,706) 114	(7,027) (114)	(8,733) -	(94,301) -
<b>Net movement in funds</b>		<u>(1,592)</u>	<u>(7,141)</u>	<u>(8,733)</u>	<u>(94,301)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		288,701	23,662	312,363	406,664
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>287,109</u></u>	<u><u>16,521</u></u>	<u><u>303,630</u></u>	<u><u>312,363</u></u>

The notes form part of these financial statements

**AGE UK BARROW AND DISTRICT LIMITED**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	4,519	-	4,519	4,288
<b>CURRENT ASSETS</b>					
Debtors	12	45,168	7,573	52,741	49,360
Cash at bank and in hand		329,956	13,949	343,905	314,558
		<u>375,124</u>	<u>21,522</u>	<u>396,646</u>	<u>363,918</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(92,535)	(5,000)	(97,535)	(55,843)
<b>NET CURRENT ASSETS</b>		<u>282,589</u>	<u>16,522</u>	<u>299,111</u>	<u>308,075</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>287,108</u>	<u>16,522</u>	<u>303,630</u>	<u>312,363</u>
<b>NET ASSETS</b>		<u>287,108</u>	<u>16,522</u>	<u>303,630</u>	<u>312,363</u>
<b>FUNDS</b>	14				
Unrestricted funds				287,108	288,701
Restricted funds				<u>16,522</u>	<u>23,662</u>
<b>TOTAL FUNDS</b>				<u>303,630</u>	<u>312,363</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.



**AGE UK BARROW AND DISTRICT LIMITED**

**BALANCE SHEET - continued**  
**31 MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
M Pettifor - Trustee

DRAFT

**AGE UK BARROW AND DISTRICT LIMITED**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	33,019	(111,841)
Net cash provided by/(used in) operating activities		<u>33,019</u>	<u>(111,841)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(3,970)	-
Sale of tangible fixed assets		-	180,000
Interest received		298	925
Net cash (used in)/provided by investing activities		<u>(3,672)</u>	<u>180,925</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>29,347</u>	<u>69,084</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>314,558</u>	<u>245,474</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>343,905</u></u>	<u><u>314,558</u></u>

The notes form part of these financial statements

AGE UK BARROW AND DISTRICT LIMITED

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(8,733)	(94,301)
<b>Adjustments for:</b>		
Depreciation charges	3,739	2,902
Interest received	(298)	(925)
Correction of fixed asset values	-	(3,866)
(Increase)/decrease in debtors	(3,381)	3,364
Increase/(decrease) in creditors	41,692	(19,015)
<b>Net cash provided by/(used in) operations</b>	<u>33,019</u>	<u>(111,841)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
<b>Net cash</b>			
Cash at bank and in hand	314,558	29,347	343,905
	<u>314,558</u>	<u>29,347</u>	<u>343,905</u>
<b>Total</b>	<u>314,558</u>	<u>29,347</u>	<u>343,905</u>

## AGE UK BARROW AND DISTRICT LIMITED

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

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **TANGIBLE FIXED ASSETS**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	15% straight line
Fixtures and fittings	15% straight line
Computer equipment	33.3% straight line
Freehold property	2% straight line

Where donations are received for specific equipment, the donation is included in income, the asset is capitalised and depreciation is charged on the full amount.

##### **TAXATION**

The charity is exempt from corporation tax on its charitable activities.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**AGE UK BARROW AND DISTRICT LIMITED**

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

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	4,849	6,828
Gift aid	2,318	2,004
Grants	349,420	115,637
	<u>356,587</u>	<u>124,469</u>

Grants received, included in the above, are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other grants	349,420	115,637

**3. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Shop income	116,192	107,446
Support service charges	17,530	10,450
Raffle income	139	109
Advice income	108	125
Miscellaneous income	8,722	9,707
	<u>142,691</u>	<u>127,837</u>

**4. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	298	925

**5. RAISING FUNDS**

**OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cost of services provided	116,325	31,578
Support costs	123,371	97,500
	<u>239,696</u>	<u>129,078</u>

**AGE UK BARROW AND DISTRICT LIMITED**

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

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Support costs (see note 7) £</b>
Charitable activities	268,613

**7. SUPPORT COSTS**

	<b>Operations £</b>	<b>Finance £</b>	<b>Information technology £</b>	<b>Governance costs £</b>	<b>Totals £</b>
Other trading activities	121,096	1,497	604	174	123,371
Charitable activities	216,092	6,343	686	45,492	268,613
	<u>337,188</u>	<u>7,840</u>	<u>1,290</u>	<u>45,666</u>	<u>391,984</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023 £</b>	<b>2022 £</b>
Depreciation - owned assets	<u>3,739</u>	<u>2,547</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**10. STAFF COSTS**

	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	219,847	183,619
Social security costs	13,927	12,361
Other pension costs	9,805	8,119
	<u>243,579</u>	<u>204,099</u>

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

	<b>2023</b>	<b>2022</b>
Management and admin	3	5
Charitable activities	6	6
Cost of generating funds	2	2
	<u>11</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

## AGE UK BARROW AND DISTRICT LIMITED

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

## 11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	15,254	28,102	43,356
Additions	3,970	-	3,970
At 31 March 2023	19,224	28,102	47,326
<b>DEPRECIATION</b>			
At 1 April 2022	12,762	26,306	39,068
Charge for year	1,943	1,796	3,739
At 31 March 2023	14,705	28,102	42,807
<b>NET BOOK VALUE</b>			
At 31 March 2023	4,519	-	4,519
At 31 March 2022	2,492	1,796	4,288

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	4,126	36,932
Other debtors	227	227
VAT	2,143	1,436
Prepayments	46,245	10,765
	52,741	49,360

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	9,550	(11,648)
Social security and other taxes	7,277	4,224
Other creditors	(2,503)	(1,987)
Wages control account	-	13,482
Accrued expenses	83,211	51,772
	97,535	55,843

## AGE UK BARROW AND DISTRICT LIMITED

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

## 14. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	213,732	46,997	(3,414)	257,315
Charitable Trading	-	(9,774)	9,774	-
Advice Services	57,500	(27,544)	(9,456)	20,500
Services	17,469	(11,386)	3,210	9,293
	<u>288,701</u>	<u>(1,707)</u>	<u>114</u>	<u>287,108</u>
<b>Restricted funds</b>				
Age Works	-	(19)	19	-
Respectability	-	68	(68)	-
Telephone Befriending Service	3,550	(3,379)	16,351	16,522
Activities Project	20,112	4,825	(24,937)	-
Dementia MCST	-	6,220	(6,220)	-
Business Development	-	(14,741)	14,741	-
	<u>23,662</u>	<u>(7,026)</u>	<u>(114)</u>	<u>16,522</u>
<b>TOTAL FUNDS</b>	<u>312,363</u>	<u>(8,733)</u>	<u>-</u>	<u>303,630</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,965	(12,968)	46,997
Charitable Trading	114,812	(124,586)	(9,774)
Advice Services	176,859	(204,403)	(27,544)
Services	17,530	(28,916)	(11,386)
	<u>369,166</u>	<u>(370,873)</u>	<u>(1,707)</u>
<b>Restricted funds</b>			
Age Works	-	(19)	(19)
Respectability	247	(179)	68
Telephone Befriending Service	39,429	(42,808)	(3,379)
Activities Project	82,518	(77,693)	4,825
Dementia MCST	8,216	(1,996)	6,220
Business Development	-	(14,741)	(14,741)
	<u>130,410</u>	<u>(137,436)</u>	<u>(7,026)</u>
<b>TOTAL FUNDS</b>	<u>499,576</u>	<u>(508,309)</u>	<u>(8,733)</u>



**AGE UK BARROW AND DISTRICT LIMITED**

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

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	<b>At 1/4/21 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31/3/22 £</b>
<b>Unrestricted funds</b>				
General fund	150,832	19,155	43,745	213,732
Charitable Trading	-	5,995	(5,995)	-
Advice Services	57,469	(67,075)	67,106	57,500
Services	17,469	(6,499)	6,499	17,469
Lakeland	180,000	-	(180,000)	-
	<u>405,770</u>	<u>(48,424)</u>	<u>(68,645)</u>	<u>288,701</u>
<b>Restricted funds</b>				
Age Works	-	(24,579)	24,579	-
Respectability	-	(766)	766	-
Hot Meals Service	-	(1,120)	1,120	-
Telephone Befriending Service	-	(4,049)	7,599	3,550
Virtual Project	894	420	(1,314)	-
Activities Project	-	(15,783)	35,895	20,112
	<u>894</u>	<u>(45,877)</u>	<u>68,645</u>	<u>23,662</u>
<b>TOTAL FUNDS</b>	<u>406,664</u>	<u>(94,301)</u>	<u>-</u>	<u>312,363</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	24,032	(4,877)	19,155
Charitable Trading	103,494	(97,499)	5,995
Advice Services	82,064	(149,139)	(67,075)
Services	10,605	(17,104)	(6,499)
	<u>220,195</u>	<u>(268,619)</u>	<u>(48,424)</u>
<b>Restricted funds</b>			
Age Works	(24,535)	(44)	(24,579)
Respectability	105	(871)	(766)
Hot Meals Service	-	(1,120)	(1,120)
Telephone Befriending Service	39,548	(43,597)	(4,049)
Virtual Project	11,169	(10,749)	420
Activities Project	6,749	(22,532)	(15,783)
	<u>33,036</u>	<u>(78,913)</u>	<u>(45,877)</u>
<b>TOTAL FUNDS</b>	<u>253,231</u>	<u>(347,532)</u>	<u>(94,301)</u>

**AGE UK BARROW AND DISTRICT LIMITED**

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

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1/4/21 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31/3/23 £</b>
<b>Unrestricted funds</b>				
General fund	150,832	66,152	40,331	257,315
Charitable Trading	-	(3,779)	3,779	-
Advice Services	57,469	(94,619)	57,650	20,500
Services	17,469	(17,885)	9,709	9,293
Lakeland	180,000	-	(180,000)	-
	<u>405,770</u>	<u>(50,131)</u>	<u>(68,531)</u>	<u>287,108</u>
<b>Restricted funds</b>				
Age Works	-	(24,598)	24,598	-
Respectability	-	(698)	698	-
Hot Meals Service	-	(1,120)	1,120	-
Telephone Befriending Service	-	(7,428)	23,950	16,522
Virtual Project	894	420	(1,314)	-
Activities Project	-	(10,958)	10,958	-
Dementia MCST	-	6,220	(6,220)	-
Business Development	-	(14,741)	14,741	-
	<u>894</u>	<u>(52,903)</u>	<u>68,531</u>	<u>16,522</u>
<b>TOTAL FUNDS</b>	<u>406,664</u>	<u>(103,034)</u>	<u>-</u>	<u>303,630</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	83,997	(17,845)	66,152
Charitable Trading	218,306	(222,085)	(3,779)
Advice Services	258,923	(353,542)	(94,619)
Services	28,135	(46,020)	(17,885)
	<u>589,361</u>	<u>(639,492)</u>	<u>(50,131)</u>
<b>Restricted funds</b>			
Age Works	(24,535)	(63)	(24,598)
Respectability	352	(1,050)	(698)
Hot Meals Service	-	(1,120)	(1,120)
Telephone Befriending Service	78,977	(86,405)	(7,428)
Virtual Project	11,169	(10,749)	420
Activities Project	89,267	(100,225)	(10,958)
Dementia MCST	8,216	(1,996)	6,220
Business Development	-	(14,741)	(14,741)
	<u>163,446</u>	<u>(216,349)</u>	<u>(52,903)</u>
<b>TOTAL FUNDS</b>	<u>752,807</u>	<u>(855,841)</u>	<u>(103,034)</u>

**AGE UK BARROW AND DISTRICT LIMITED**

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

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**16. COMPANY LIMITED BY GUARANTEE**

The company is registered as a Company Limited By Guarantee and does not have any share capital.

As at 31 March 2022 there were 5 members. The liability of each member in the event of the company being wound up is £1.

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**AGE UK BARROW AND DISTRICT LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023 £</b>	<b>2022 £</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,849	6,828
Gift aid	2,318	2,004
Grants	349,420	115,637
	<hr/>	<hr/>
	356,587	124,469
<b>Other trading activities</b>		
Shop income	116,192	107,446
Support service charges	17,530	10,450
Raffle income	139	109
Advice income	108	125
Miscellaneous income	8,722	9,707
	<hr/>	<hr/>
	142,691	127,837
<b>Investment income</b>		
Deposit account interest	298	925
	<hr/>	<hr/>
<b>Total incoming resources</b>	499,576	253,231
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Cost of services provided	116,325	31,578
<b>Support costs</b>		
<b>Operations</b>		
Wages	219,847	183,619
Social security	13,927	12,361
Pensions	9,805	8,119
Rates and water	2,977	2,014
Insurance	11,943	6,298
Light and heat	5,599	8,927
Telephone	8,174	4,001
Postage and stationery	3,918	8,420
Advertising	130	534
Sundries	1,196	973
Rent	31,353	21,930
Repairs/Maintenance Buildings	1,705	5,409
Travelling Costs	4,838	788
Cleaning Costs	2,444	930
Equipment Hire	2,133	1,797
Equipment Maintenance	-	255
Licenses	1,408	670
Training	1,066	643
Carried forward	322,463	267,688

This page does not form part of the statutory financial statements

**AGE UK BARROW AND DISTRICT LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Operations</b>		
Brought forward	322,463	267,688
Repairs and renewals	9,733	1,168
Miscellaneous expenses	1,571	4,299
Class materials	675	482
Miscellaneous motor expenses	2,746	-
	<hr/>	<hr/>
	337,188	273,637
 <b>Finance</b>		
Rates and water	1,774	2,713
Bank charges	965	954
PDQ charges	1,362	1,025
Fixtures and fittings	1,943	1,033
Computer equipment	1,796	1,869
	<hr/>	<hr/>
	7,840	7,594
 <b>Information technology</b>		
IT	1,290	3,983
 <b>Governance costs</b>		
Accountancy and legal fees	45,666	30,740
	<hr/>	<hr/>
Total resources expended	508,309	347,532
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(8,733)</u>	<u>(94,301)</u>