

**AGE UK BARNSLEY**

**A company limited by guarantee with no share capital**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2015**

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**AGE UK BARNSELEY**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2015**

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**AGE UK BARNSLEY**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2015**

The Board of Trustees presents its report and audited financial statements for the year ended 31 March 2015.

**Legal and Administrative details**

**Status**

Age Concern Barnsley, a registered charity was established in 1974 as an unincorporated association. The charity transferred its assets and activities to Age UK Barnsley on the 2 April 2012.

Charity Name: Age UK Barnsley

Charity Registration Number: 1144123

Company number 07759461

Registered Office and  
Operational address: 36a Queens Road  
Barnsley  
South Yorkshire  
S71 1AR

**Board of Trustees**

Mr L Collett	Chair
Mr R Blythe	Treasurer
Mrs E Bird	
Mr J Cooper	Deputy chair
Cllr J Hayward	
Rev D Hopkin	
Cllr R Frost (appointed October 2014)	

**Senior Management**

Mrs P R Kimantas (appointed 1 April 2014 ) Chief Executive Officer

**Independent Examiners**

North Accounting Limited, 12 Manvers House, Pioneer Close, Wath Upon Dearne, Rotherham, S63 7JZ

**Bankers**

Yorkshire Bank plc, 1A Peel Square, Barnsley S70 2PL

**Solicitors**

Newman & Bond, The old Grammar School, 35 Church Street, Barnsley S70 2AP

**AGE UK BARNSELEY**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**YEAR ENDED 31 MARCH 2015**

**Structure, Governance and Management**

**Governing Document**

The Charity was established in 2011 as a company limited by guarantee with the Charity Commission Number 1144123. On 2 April 2012 it acquired the entire assets and undertakings of Age Concern Barnsley a charity established as an unincorporated association in 1974. The governing document under which the charity operates is the Age UK England Standard Three constitution and the company memorandum and articles of association.

**Recruitment and Appointment of Trustees**

Under the terms of the constitution trustees may serve for a period of three years following which, they must be re-elected by the membership. Other than that, there is no limit to the length of time a person may serve as a trustee. The chair of the charity, however, is limited to a maximum of two terms of three years.

Due to the nature of its work and a commitment to the central involvement of older people in all its activities the charity welcomes the substantial involvement of older people in this, the policy and decision making body of the charity.

As vacancies arise on the Board of Trustees the charity endeavours to attract nominations to replace the resulting lost areas of expertise and, where appropriate, accommodate newly identified important areas of knowledge and/or experience absent from the team.

**Trustee Induction & Training**

The trustees receive a full induction into their role, the history, present operation and future plans of Age UK Barnsley, the Age UK Federation and the relationship with Age UK England. In addition to this new trustees are also informed of the workings of the charity's trading company and the covenant relationship that it has with the charity.

Literature supplied and explained during the induction programme includes: the Charity Commission Guide – *The Essential Trustee*, The governing document, the annual review, a copy of the audited accounts, the strategic plan, the agreed income and expenditure budgets, staff list and organisational structure, sets of most recent minutes, contact details of fellow trustees, staff handbook and full set of policies and procedures and the volunteers handbook.

Trustees are encouraged to visit the charity's various projects and centres of operation to meet the staff and users and gain a better understanding of the work of the charity.

**Risks**

The organisation has completed risk assessments in fire safety, health and safety, food hygiene and infection control. All specific fundraising events are subject to individual risk assessments. Where risks have been identified action has been taken to minimise them; insurance cover has been taken out where considered prudent.

The Board of Trustees identifies and regularly reviews major risks to which the charity is exposed and ensures that systems are in place to manage such risks.

**Organisational Structure**

Age UK Barnsley has a Board of Directors consisting of up to eight trustees. The trustees meet every two months and are responsible for the strategic direction, policy and effective governance of the charity.

Every member of the Board also sits on one of the two sub-committees which consider specific areas of strategy and operations in more detail. These are a finance sub-committee and a personnel and services sub-committee.

A scheme of delegation is in place and the day to day responsibility for the running of the charity and the services it provides rest with the Chief Executive Officer.

**AGE UK BARNSELEY**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**YEAR ENDED 31 MARCH 2015**

### **Overview**

Age UK Barnsley is a local company limited by guarantee with charitable status, a brand partner of Age UK and a member of the Age England Association.

The CEO joined the Charity at the beginning of the year following the retirement of the previous incumbent after 21 years service. It was clear that it was going to be a very challenging year financially for the charity with the loss of about £100,000 from day centre services, BMBC re-locating its adult learning classes and subsequent loss of income to the charity and continued pressure on public finances.

One of the early tasks was to carry out a review of the Charity looking at its effectiveness, efficiency and quality. A report was produced for the trustees in October and a range of recommendations discussed.

### **Objectives and Activities**

The charity's principle aim is to support and/or improve the quality of life of Barnsley's older population. During this year the focus of the charity has been on consolidating its existing support and services for older people. Priority areas have been to continue to improve wellbeing and health through combating social isolation and loneliness and addressing poverty by maximising incomes through benefits advice and claims support.

### **Quality Standards**

The charity strives to achieve the highest possible quality in the service it provides and currently holds the Investors in People kite mark which was assessed and renewed during the year. It also passed the CHAS (health and safety) assessment for the first time.

### **Achievements and Performance**

As stated the charity exists to promote the happiness and well being of Barnsley's older population. To achieve this objective the charity operates the following:

### **Information & Advice Services**

The Information and Advice Service is based in the Queens Court offices and is delivered by a part time manager, part time advice worker and a team of trained volunteers.

It provides:

- Face to face information and advice
- Telephone information and advice
- Fact sheets providing detailed information on a wide variety of subjects
- An extensive range of leaflets and booklets
- A home visiting service for more complex or lengthy advice work, e.g. benefits applications, in situations where the phone is not appropriate or for those unable to leave the home or

In this year the service dealt with 1513 enquiries. The largest numbers of enquiries related to benefits (44%). Other enquires about money accounted for 7.6% of the total, and queries related to care and support to live at home accounted for 14% of the total. The total financial gains for service users were £486,906, an increase of 76.5% on the previous year.

Age UK Barnsley has also continued to work in partnership with Citizens Advice Barnsley, DIAL Barnsley and Howells solicitors as part of the Advice Barnsley partnership. The development of the partnership has been supported by a Big Lottery Advice Services Transition Fund grant, held by Citizens Advice Barnsley.

**AGE UK BARNSELEY**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**YEAR ENDED 31 MARCH 2015**

**Information & Advice Services (continued)**

Through the partnership we have contributed to the delivery of a more seamless service for clients in the borough through a single 'front door' of the Advice Barnsley website, improved referrals between the partner agencies, and provided a number of 'kiosks' in public places providing online access to advice resources. During the year the partnership also had a piece of work carried out to look at future opportunities and options for the sustainability of the partnership.

**Day Care**

During 2013-14 Joint Commissioning, following a review of all day care services for older people within the borough, re-commissioned the services, reducing the number of day centres and implementing a new framework agreement in place of the former block contract. Age UK Barnsley was accepted on to the new framework for the provision of a Health and Wellbeing Centre.

The new Health and Wellbeing Centre began operating on 1<sup>st</sup> April 2014 in our Barnsley town centre premises. The service is aimed primarily at older people who have a 'critical or substantial level of need'. The aim of the centre is to improve quality of life, reduce isolation and promote wellbeing. Changes were made to the premises so as to provide a larger and more flexible space for the increased number of clients.

During the year the Health and Wellbeing Centre has operated 5 days a week (Monday to Friday) with places for up to 20 clients per day. During the year 72 clients have attended the centre and taken part in a wide range of activities designed to provide stimulation, maintain or develop skills, support a healthy lifestyle and increase social contact and interaction and wellbeing.

Unfortunately the charity had to close the day centre services in Penistone and at Hunningley Grange because they were no longer commissioned. This resulted in the loss of seven posts, the redundancies of five posts and a considerable reduction in the charity's income stream.

The new arrangement of operating as part of a framework agreement has involved greater financial uncertainty and risk to the charity. Instead of a guaranteed level of income for the day centre, the charity only receives payment for places taken up and this income is therefore variable and uncertain. The new approach has also therefore entailed changes to Age UK Barnsley's financial systems to accommodate individual invoicing and much closer monitoring of the charity's cash flow. Despite the inevitable initial teething problems the new system has worked well during the first year of operation.

**Visiting and Befriending Service**

The service has continued to deliver weekly home visits and phone calls to alleviate social isolation and loneliness. During the year 47 new clients were referred to the service and have benefitted from a weekly home visit, a regular telephone call or joining one of the social groups.

The social groups are the Allsorts Group, the Creativity Group and the monthly pub lunch group. The groups have continued to meet regularly and welcomed 24 new members during the year. Clients have evaluated the service very positively.

The Visiting and Befriending service is provided by volunteers and in the year 27 new volunteers were trained, the majority of them taking on the home visiting role. A total of 46 volunteers worked in the service during the year. As well as the initial training, volunteers participated in additional training on dementia awareness and safeguarding.

**Older Carers Support Group**

The group has continued to meet on the first Monday of each month for peer support. During the year there have been ten members of the group.

**AGE UK BARNSELEY**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**YEAR ENDED 31 MARCH 2015**

**Together For Health Project**

This is a 3 year project (running to March 2016) funded by the Department of Health Innovation and Excellence fund via Age UK Support Services (Yorkshire and Humber), and independently evaluated by Leeds Met. University. It was developed in response to the growing body of research evidence which indicates that social isolation and particularly loneliness are detrimental to health and can result in problems of depression and anxiety, as well as poor health behaviours.

The project works with individuals who are at risk of hospital admission/readmission and whose risk is likely to be exacerbated by low level social needs after discharge. The project then works with those individuals to identify their own social and wellbeing goals, create a personal support plan and provide support for them to achieve their goals. The project has also been trialling a new tool called LEAF which involves self-scoring on a number of aspects of quality of life.

During the year BMBC also contributed additional funding to increase the capacity of the project. Ninety two clients have been referred to the project in this year. A range of interventions have been delivered. These include introducing people to a wide variety of local social groups, lunch clubs and other activities and classes in their local communities; support to build confidence and increase mobilisation following a fall; referrals for housing aids and adaptations, attending falls prevention classes; information and signposting to a variety of activities and other services such as Dial a Ride.

Using the data from the LEAF tool 64% of clients reported improved quality of life scores ranging from 2.5% to 30%. 71% of clients fully achieved the goals that they had set for themselves, and 14% of clients partially achieved their goals.

**Penistone Coffee Morning**

In November a new initiative was started with St John's Church in Penistone. The Church runs a weekly informal coffee morning on market day to provide social contact in the community. Age UK Barnsley runs the coffee morning once a month and makes its information resources available. A team of three volunteers provide refreshments and act as 'ambassadors' for the charity, reaching older people in a rural community.

**Men in Sheds**

The charity was successful in a bid to the BMBC/NHS Barnsley Innovation and Development Fund for funding to start a Men in Sheds project. The project aims to provide an environment where older men can meet up in a 'men-friendly' environment to carry out 'work-like' activities such as wood-working or horticulture. A project worker commenced at the end of February.

**Volunteering**

Age UK Barnsley relies on the contribution of volunteers to deliver much of its support and services for older people, to run its shops and to support the various functions that are needed for the organisation to run, such as providing a reception service and updating the website. During the year there was an average of 140 volunteers active at any one time in all aspects of the organisation. Eighty three volunteers left during the year and seventy three new volunteers joined us. The most common reason for leaving was to take up paid employment (22%), followed by 13% leaving us when two of the day centres closed. Most of our volunteers are themselves older people, with 56% being aged 60+ and a further 15% aged between 50 and 60 years old. There are, however, volunteers in every age range including young people.

Thirty nine per cent of volunteers were involved in our three shops, and the next largest group (27%) were involved in the Visiting and Befriending Service as home visitors, phone befrienders or supporting the social groups. Seven per cent of volunteers were involved in the Information and Advice Service.

**Classes**

We have continued to provide informal adult learning classes every week in calligraphy, art, Italian and IT at the Resource Centre during the year. In total 77 older people have attended the weekly classes. The most popular has been the IT class, attended by 39 people. This class is supported by two volunteer tutors and takes an individual approach to learners' goals, which often include learning to use a laptop or tablet which has been given as a present.

**AGE UK BARNSELEY**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**YEAR ENDED 31 MARCH 2015**

**Campaigns**

The charity participated in the annual national Winter Warmth campaign. This involved cascading key health/keep warm messages via materials (information booklets, thermometers, posters) and the Met Office cold weather email alerts. We also held a meeting to discuss how to address excess winter deaths. The meeting was attended by Dan Jarvis MP, the BMBC Cabinet lead for Wellbeing and older people.

In the run-up to the general election we produced an election special newsletter with articles from each of the 4 main parties in the borough, encouraged older people to sign up to the Age UK 'better place to live' campaign and encouraged parliamentary candidates to sign up as Age UK Age Champions.

**Fundraising**

Age UK Barnsley continued to fundraise to support its work, primarily through its nearly new shops. A decision was made to close the Hoyland Shop in January. The other shops in Wombwell, Cudworth and Barnsley all made a profit in the year.

The charity took part in the Big Chinwag fundraising event created by Age UK and had a successful first year with various cake sales and other events.

**Financial Review**

The results for the year ended 31 March 2015 show a deficit of £17,839. Along with other charities Age UK Barnsley has continued to experience financial pressure from reduced public sector funding, and in particular the loss of £100,000 from the cessation of the block contract for day care services. The income of £43,521 from the trading company Age UK Barnsley (Trading) Ltd was slightly lower than the previous year (£49,179). The performance of the shops and their net contribution to funds has improved this year.

The balance sheet at 31 March 2015 has liquid funds of £109,066 held in cash and bank balances and net assets of £455,400.

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately two months unrestricted expenditure. This is in order to provide a contingency fund for exceptional or unexpected expenditure, provide a buffer for short term cash flow shortages and provide funds for investment and development in priority areas for Age UK Barnsley. The exceptional circumstances of this financial year have meant that the level of reserves has fallen below two months unrestricted expenditure. At 31st March 2015 reserves were £43,640 or approximately 1.1 months unrestricted expenditure. The trustees will aim to bring the level of reserves up to the two months level as soon as possible.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

**Trading Company**

The charity operates a trading company, Age UK Barnsley (Trading) Limited, the shares of which were transferred into the charity on the 2 April 2012. All the profits from the trading company are gift aided to the charity at the end of each year. Three Trustees from Age UK Barnsley's Board of Directors are members of the Board of Age UK Barnsley (Trading) Limited.

**Public Benefit Reporting**

The trustees consider they have complied with Charities Act 2011 having due regard to the public benefit guidance published by the Charities Commission.



**AGE UK BARNSELEY**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**YEAR ENDED 31 MARCH 2015**

**Trustees' Responsibilities**

The trustees 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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Approved by the trustees and signed on their behalf by:**



**Mr R Blythe**  
**Treasurer**

13. 10 2015

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES  
OF AGE UK BARNSELEY  
YEAR ENDED 31 MARCH 2015**

I report on the accounts of the company for the year ended 31 March 2015 which are set out on pages 9 to 18.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, ~~attention~~ should be drawn in order to enable a proper understanding of the accounts to be reached.



**I R North FCA**  
**North Accounting Limited**  
 Chartered Accountants  
 12 Manvers House  
 Pioneer Close  
 Wath Upon Dearne  
 S63 7JZ

15 | 10 | 2015

**AGE UK BARNSELY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2015**

	Notes	Unrestricted funds £	Restricted funds £	2015 Total £	2014 £
<b>Incoming resources from generated funds</b>					
<b>Voluntary income</b>					
Donations and legacies		19,182	631	19,813	68,595
Grants		16,942	72,232	89,174	57,973
<b>Activities for generating funds</b>					
Shop income		213,181	-	213,181	217,617
<b>Investment Income</b>					
Gift aid and other income from Age UK Barnsley Trading Ltd		43,521	-	43,521	49,179
Interest received		222	-	222	199
<b>Incoming resources from charitable activities</b>	<b>3</b>	133,204	190	133,394	240,366
		<u>426,252</u>	<u>73,053</u>	<u>499,305</u>	<u>633,929</u>
<b>Resources expanded</b>					
<b>Costs of generating funds</b>					
Shop operating costs		174,812	-	174,812	183,553
<b>Charitable activities</b>	<b>5</b>	299,884	40,598	340,482	409,514
<b>Governance costs</b>	<b>5</b>	1,850	-	1,850	2,763
Total resources expended		<u>476,546</u>	<u>40,598</u>	<u>517,144</u>	<u>595,830</u>
<b>Net incoming resources for the year</b>		<u>(50,294)</u>	<u>32,455</u>	<u>(17,839)</u>	<u>38,099</u>
Fund balances brought forward at 1 April 2014		270,772	202,467	473,239	435,140
Net incoming resources for the year		(50,294)	32,455	(17,839)	38,099
<b>Fund balances carried forward at 31 March 2015</b>		<u>220,478</u>	<u>234,922</u>	<u>455,400</u>	<u>473,239</u>

All the above activities commenced on 2 April 2012 by Age UK Barnsley following the transfer of the entire assets and undertakings from the charity Age Concern Barnsley.

**AGE UK BARNSELEY**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2015**

	Notes	2015	2014
		£	£
<b>Fixed assets</b>			
Tangible assets	7	391,771	408,550
Investments	8	3	3
<b>Current assets</b>			
Stocks		2,500	2,500
Debtors	9	4,358	35,728
Cash at bank and in hand		<u>109,066</u>	<u>95,126</u>
		115,924	133,354
<b>Creditors: amounts falling due within one year</b>	10	<u>15,749</u>	<u>27,078</u>
<b>Net current assets</b>		<u>100,175</u>	<u>106,276</u>
<b>Net assets</b>		491,949	514,829
Creditors due after more than one year	11	36,549	41,590
<b>Net assets</b>		<u><u>455,400</u></u>	<u><u>473,239</u></u>
<b>Funds</b>			
<b>Capital funds</b>			
Restricted funds	12	178,387	183,633
<b>Income funds</b>			
Restricted funds	13	56,535	18,834
Unrestricted funds		220,478	270,772
		<u><u>455,400</u></u>	<u><u>473,239</u></u>

For the financial year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

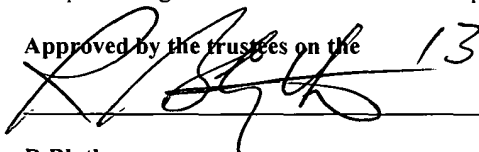
- a) ensuring the charitable company keeps accounting records which comply with section 386 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of section 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the trustees on the

13.10.15

and signed on their behalf by:



R Blythe

Company Registration No. 07759461

## AGE UK BARNLEY

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2015

## 1. Accounting policies

- a) The financial statements have been prepared in accordance with applicable UK accounting standards and follow recommendations in Statement of Recommended Practice: Accounting by Charities (SORP 2005), issued in May 2008, Charities Act 2011 and Companies Act 2006.
- b) Grants including grants for the purchase of fixed assets are recognised in full on the Statement of Financial Activities in the year in which they are received. However where the donor has imposed restrictions on the expenditure of resources which amount to pre conditions for use, the grants are deferred to the relevant future accounting period.
- c) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.
- d) Unrestricted funds are donations and other income received or generated for the object of the charity without further specified purpose and are available as general funds.
- e) Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when received. Legacies are monitored from notification and recognised in the financial statements where there is reasonable certainty of receipt.
- f) Designated funds are unrestricted funds, earmarked by the board of management for a particular purpose.
- g) Staff cost and expenditure are recognised on an accruals basis as a liability is incurred.
  - Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.
  - Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries.
  - Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
  - All support costs are allocated between the expenditure categories of the Statement of Financial Activities on a ratio of time spent in these areas, as it is considered this basis is the most appropriate method of reflecting use of the resource.
- h) Fixed assets for charitable use where over £500 are capitalised at cost. Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The relevant grants are credited to a restricted capital fund carried forward on the balance sheet. The relevant fund is reduced over the useful economic life of the asset in line with its depreciation policy. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life, to which in all cases is set at four years. The freehold buildings are being depreciated over fifty and thirty seven years. Fixed asset investments are stated at fair value.
- i) Stocks are valued at the lower of cost and net realisable value. Cost is computed on a first in – first out basis. Net realisable value is based on estimated selling price less the estimated cost of disposal.
- j) Irrecoverable VAT is written off to the Statement of Financial Activities except where amounts relate to the purchase of fixed assets in which case the costs are capitalised with the relevant asset.
- k) The charity is a participating employer in a multi-employer defined benefit pension scheme. The scheme is however accounted for as if it were a defined contribution scheme, on the grounds that each employer is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis. As a result all pension costs for the charity will be reported on a defined contribution basis, with amounts paid charged as an expense in the Statement of Financial Activities. (see note 15)

## AGE UK BARNLEY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

- l) In the opinion of the board of trustees, the charity's subsidiary is not material to the group and consolidated accounts have therefore not been prepared.
- m) Operating leases- Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred.

**2. Staff costs and numbers**

	2015 £	2014 £
Staff costs during the year were as follows:		
Salaries and wages	315,184	362,040
Redundancy	-	9,828
Social security costs	17,109	18,518
Pension costs	5,325	8,785
	<u>337,618</u>	<u>399,171</u>

No employee received emoluments of more than £60,000

	No	No
The average number of employees (full time equivalents) during the year was as follows:		
Chief Officer	1	1
Central services	4	5
Day care	7	14
Shop	8	8
	<u>20</u>	<u>28</u>

No trustee received any remuneration for the year (2014 £nil). Travel and other costs amounting to £11 were reimbursed to trustees.

**3. Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 £
Income from care contracts	82,570	-	82,570	183,010
Adult education classes and room hire	16,087	-	16,087	28,209
Day care income	13,857	-	13,857	8,295
Fundraising	2,044	-	2,044	840
Sundry income	8,611	190	8,801	10,512
Age UK retainer	8,035	-	8,035	7,500
Age UK local shop	2,000	-	2,000	2,000
	<u>133,204</u>	<u>190</u>	<u>133,394</u>	<u>240,366</u>

**AGE UK BARNSELEY**  
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	2015 £	2014 £
<b>4. Net incoming resources</b>		
Net incoming resources is stated after charging:		
Depreciation	19,128	19,620
Loss on disposal of fixed assets	360	-
Property hire	35,500	37,000
Auditors remuneration:	<u>-</u>	<u>1,800</u>

**5. Charitable activities**

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 £
<b>Charitable activities</b>				
Day care services	95,262	-	95,262	191,125
Men in Sheds	-	865	865	-
Awards 4 All	-	-	-	41
BMBC Carers Grant	-	978	978	418
Older peoples	-	1,102	1,102	738
Management and administration	142,689	5,246	147,935	160,174
Fit as a fiddle/feel good food clubs	-	-	-	161
Queens Court	-	-	-	6,859
Advice & Info	30,814	-	30,814	22,972
EON preparing for winter	-	633	633	2,090
Together for health	-	26,417	26,417	5,429
BMBC Together for Health	-	4,207	4,207	-
SYCF Surviving winter	-	1,150	1,150	750
Volunteering	3,635	-	3,635	-
Befriending service	25,025	-	25,025	18,757
Befriending groups	2,459	-	2,459	-
	<u>299,884</u>	<u>40,598</u>	<u>340,482</u>	<u>409,514</u>
<b>Governance costs</b>				
Auditors remuneration- audit services	-	-	-	1,800
Auditors remuneration- non audit services	-	-	-	963
Accountancy services	1,850	-	1,850	-
	<u>1,850</u>	<u>-</u>	<u>1,850</u>	<u>2,763</u>

**AGE UK BARNSLEY**  
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**6. Total resources expended**

	Shop operating costs	Day care service	Eon Preparing for winter	Befriending service & groups	SYCF surviving winter	Men In Sheds	Together For Health	BMBC Carers grant	Older peoples/Social Services	Volunteering	Advice & Info	Management & support	Total 2015	Total 2014
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	98,582	67,326		20,433		443	14,530			3,635	21,447	105,897	332,293	389,343
Pension												5,325	5,325	
Redundancy														9,828
	98,582	67,326		20,433		443	14,530			3,635	21,447	111,222	337,618	399,171
Other Costs	76,230	27,936	633	7,051	1,150	422	16,094	978	1,102		9,367	38,563	179,526	196,659
	174,812	95,262	633	27,484	1,150	865	30,624	978	1,102	3,635	30,814	149,785	517,144	595,830
Allocated support cost	79,886	69,899										-149,785		
<b>Total</b>	<b>254,698</b>	<b>165,161</b>	<b>633</b>	<b>27,484</b>	<b>1,150</b>	<b>865</b>	<b>30,624</b>	<b>978</b>	<b>1,102</b>	<b>3,635</b>	<b>30,814</b>		<b>517,144</b>	<b>595,830</b>

Support costs are allocated based on a percentage of employee numbers for day care services (46.66%) and shop operating costs (53.34%) respectively.



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**7. Tangible fixed assets**

<b>COST</b>	<b>Motor vehicle £</b>	<b>Computer equipment £</b>	<b>Shop fittings £</b>	<b>Office equipment £</b>	<b>Freehold land and buildings £</b>	<b>Total £</b>
As at 1 April 2014	8,000	4,111	30,726	3,784	400,000	446,621
Additions	-	644	-	-	2,065	2,709
Disposals	-	-	(480)	-	-	(480)
As at 31 March 2015	<u>8,000</u>	<u>4,755</u>	<u>30,246</u>	<u>3,784</u>	<u>402,065</u>	<u>448,850</u>
<b>DEPRECIATION</b>						
As at 1 April 2014	4,000	2,056	14,193	1,892	15,930	38,071
Disposals	-	-	(120)	-	-	(120)
Charge for year	<u>2,000</u>	<u>1,189</u>	<u>7,028</u>	<u>946</u>	<u>7,965</u>	<u>19,128</u>
As at 31 March 2015	<u>6,000</u>	<u>3,245</u>	<u>21,101</u>	<u>2,838</u>	<u>23,895</u>	<u>57,079</u>
<b>NET BOOK VALUE</b>						
As at 31 March 2015	<u>2,000</u>	<u>1,510</u>	<u>9,145</u>	<u>946</u>	<u>378,170</u>	<u>391,771</u>
As at 31 March 2014	<u>4,000</u>	<u>2,055</u>	<u>16,533</u>	<u>1,892</u>	<u>384,070</u>	<u>408,550</u>

**8. Investments**

	<b>2015 £</b>	<b>2014 £</b>
Investment in Age UK Barnsley (Trading) Limited	<u>3</u>	<u>3</u>

Gift aid and other income of £43,521 was received from Age UK Barnsley (Trading) Limited, the trading company of the charity. At the end of the year £3,004 was owed by Age UK Barnsley (Trading) Limited to the charity. A summary of the Age UK Barnsley (Trading) Limited accounts are as follows:

	<b>2015 £</b>	<b>2014 £</b>
Turnover	85,512	91,954
(Loss)/profit for the year	(173)	10
Net assets	641	815

## AGE UK BARNSLEY

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2015

## 9. Debtors

	2015	2014
	£	£
Other debtors	675	8,000
Prepayments	679	1,643
Amounts owing from group company	3,004	26,085
	<u>4,358</u>	<u>35,728</u>

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

	2015	2014
	£	£
Trade creditors	549	624
Bank loan (secured)	4,915	4,658
Other creditors and accruals	5,481	15,733
Taxes	4,804	6,063
	<u>15,749</u>	<u>27,078</u>

## 11. Creditors: amounts falling due over one year

	2015	2014
	£	£
Bank loan (secured)	<u>36,549</u>	<u>41,590</u>

The secured bank loan which totals £41,464 is being repaid by monthly instalments of £609 is due to be repaid on the 2 April 2022. The amount of the loan repayable between one and five years is £ 22,881 with £13,668 repayable over five years.

## 12. Capital funds

## Restricted funds

	As at 1 April 2014	Outgoing	As at 31 March 2015
	£	£	£
National lottery re building	<u>183,633</u>	<u>5,246</u>	<u>178,387</u>

## AGE UK BARNSELEY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

**13. Restricted funds**

The movement on the restricted funds of the charity were as follows:-

	As at 31 March 2014 £	Incomng £	Outgoing £	As at 31 March 2015 £
a) Social services	506	70	576	-
b) Older peoples day	640	751	1,102	289
c) Eon (Age UK) prepare for winter	2,867	-	633	2,234
d) SYCF Surviving winter	250	1,000	1,150	100
e) Together for health	14,571	21,000	26,417	9,154
f) Men in sheds	-	18,549	865	17,684
g) BMBC Together for Health	-	30,000	4,207	25,793
h) BMBC Carers grant	-	1,683	402	1,281
	<u>18,834</u>	<u>73,053</u>	<u>35,352</u>	<u>56,535</u>

The balances will be carried forward and used as follows:-

- a) Grant from BMBC Social Services to provide respite activities for older carers within the Barnsley Borough .
- b) Older peoples day – to be used for ongoing cost – project in partnership with Barnsley Older Peoples Community Forum.
- c) Eon(Age UK) preparing for winter. Financial support for older people on benefits who are struggling to heat homes and help with repair costs.
- d) SYCF Surviving Winter - Grant to support older people struggling financially to heat homes or pay repair bills.
- e) Grant from DoH via Age Concern Support Services - the service identifies individuals who are at risk of hospital admission/readmission. Funds to be used for ongoing project (3 year project).
- f) Men in Sheds - Grant for support for men over 55 or over, carrying out activities such as gardening or working in a workshop with others. The fund is to be used for the ongoing project.
- g) BMBC Together for Health - the service identifies individuals who are at risk of hospital admission/readmission. The funds are to be used for the ongoing project.
- h) Grant from BMBC Social Services to provide respite activities for older carers within the Barnsley Borough .

**14. Analysis of net assets between funds**

	Restricted funds £	Unrestricted funds £	Total funds £
Fund balances at 31 March 2015 are represented by:			
Fixed assets	178,387	213,387	391,774
Current assets	56,535	59,389	115,924
Current liabilities	-	(15,749)	(15,749)
Long term liabilities	-	(36,549)	(36,549)
Total net assets	<u>234,922</u>	<u>220,478</u>	<u>455,400</u>

## AGE UK BARNSELEY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

**15. Pension scheme**

The Charity is a participating employer in the Age UK Retirement Benefits Scheme which is a Defined Benefit Scheme. The Scheme closed to future accrual on 30 November 2008. It is a multi-employer scheme as described by FRS 17 - Retirement Benefits. The Scheme is accounted for as if it were a defined contribution scheme, on the grounds that each employer is unable to identify its share of the underlying assets and liabilities in the Scheme on a consistent and reasonable basis. As a result all pension costs for the Charity will be reported on a defined contribution basis.

The last actuarial valuation of the Age UK Retirement Benefits Scheme was at 1 April 2013. Using this valuation and the current FRS 17 assumptions, the deficit for the whole Scheme is £13.455m at 31 March 2015 (last year £10.084m). With effect from 1 July 2011 all employers have committed to a Deficit Recovery Plan with the aim being for each employer to repay their share of the Scheme funding deficit over a period of 10 years and 9 months. The Charity will pay £4,860 pa under this agreement.

Total pension payments made by the company in the year ended 31 March 2015 amounted to £5,325 (last year £8,785) and there were no outstanding or prepaid contributions at the balance sheet date.

**16. Related party transactions.**

Various Trustees of Age UK Barnsley have in their personal capacities, links with other organisations with whom Age UK Barnsley works in partnership with. The Trustees monitor these links and a register of declared interests is maintained to foster a policy of transparency. The Trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the charity.

**17. Commitments under operating leases.**

	2015	2014
Annual commitments on land and buildings leases expiring in:		£
Two to five years	8,500	8,500
Over five years	<u>22,500</u>	<u>22,500</u>

**18. Ultimate Controlling Party**

The board of directors are considered to be the ultimate controlling party of the organisation.